

Rapides Parish School Board

Alexandria, Louisiana

June 30, 2013

**Rapides Parish School Board
Alexandria, Louisiana**

June 30, 2013

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

Independent Auditor's Report

Rapides Parish School Board
Alexandria, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish School Board, Alexandria, Louisiana, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School Board's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish School Board
Alexandria, Louisiana

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish School Board as of June 30, 2013, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedule of funding progress for postemployment health care and life insurance benefits labeled "Required Supplemental Information" in the table of contents (Part I and Part II) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Rapides Parish School Board's basic financial statements. The introductory section, supplemental information, and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements.



PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish School Board
Alexandria, Louisiana

The information labeled "Supplemental Information" in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The "Introductory Section" and "Statistical Section" have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2013, on our consideration of the Rapides Parish School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Rapides Parish School Board's internal control over financial reporting and compliance.

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

December 5, 2013

Required Supplemental Information – Part I

Management's Discussion and Analysis

Rapides Parish School Board Management's Discussion and Analysis (MD&A)

This discussion and analysis is intended to serve as an introduction to Rapides Parish School Board's basic financial statements. The basic financial statements consist of three components: Government-Wide Financial Statements, Fund Financial Statements, and Notes to Basic Financial Statements.

Financial Highlights

- The School Board's assets exceeded its liabilities by \$54.0 million (net position) for the year ended June 30, 2013. This compares to \$57.5 million for the previous year.
- Total net position at June 30, 2013, consists of the following:
 - Net investment in capital assets of \$26.9 million, which consist of property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the construction or purchase of capital assets.
 - Net position of \$33.6 million is restricted from outside sources, such as grantors, tax propositions approved by the voters, etc.
 - Unrestricted net position reflects \$(6.5) million deficit.
- The School Board's governmental funds reported fund balances of \$61.3 million this year, compared to \$63.7 million for the previous year.
- At June 30, 2013, the General Fund had a \$23.5 million fund balance, an increase of \$2.5 million from the previous year.

Government-Wide Financial Statements

The Government-Wide Financial Statements provide a broad view of the School Board's operations. The Statement of Net Position and the Statement of Activities, which appear first in the School Board's financial statements, report information on the School Board as a whole and its activities in a manner which is similar to a private-sector business. These statements include all assets and liabilities, and are prepared using the *accrual* basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position presents all of the School Board's assets and liabilities, with the difference between the two reported as "net position". Over time, increases or decreases in the School Board's net position may serve as a useful indicator of whether the School Board's financial position is improving or deteriorating. The Statement of Activities presents information showing how the School Board's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods, e.g., earned but unused sick leave.

The Statement of Net Position and Statement of Activities report the governmental activities of the School Board. All of the School Board's services are reported here, including instruction, support services, school food service, and debt service.

Fund Financial Statements

Governmental Funds

The School Board's Fund Financial Statements follow the Government-Wide statements and provide detailed information about the School Board's most significant funds, not the School Board as a whole. Some funds are required to be established by State law and by bond covenants. However, the School Board establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money, e.g., grants from the U.S. Department of Education.

**Rapides Parish School Board
Management's Discussion and Analysis (MD&A)**

All of the School Board's services are reported in governmental funds which focus on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School Board's operations and the services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the School Board's programs. The relationship (or difference) between governmental activities reported in the Statement of Net Position and the Statement of Activities and governmental funds is reconciled in the financial statements.

Fiduciary Funds

The School Board is the trustee, or fiduciary, for school activity funds. All of the School Board's fiduciary activities are reported in the Statement of Fiduciary Assets and Liabilities which follows the fund financial statements. These activities have been excluded from the School Board's other financial statements because the School Board cannot use these assets to finance its operations. The School Board is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements and are located after the basic financial statements.

Government-Wide Financial Analysis

The following table presents the statement of Net Position in a condensed manner and gives comparisons to the previous year.

**Net Position
As of June 30, 2013 and 2012
(in millions)**

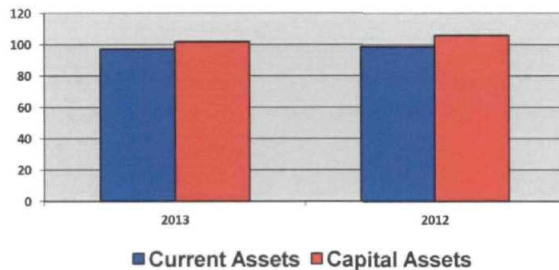
	2013	2012	Amount of Change Increase/ (Decrease)	Percentage Change Increase/ (Decrease)
Assets				
Current and other assets	\$ 97.3	\$ 98.7	\$ (1.4)	(1.4) %
Capital assets	101.7	105.9	(4.2)	(4.0) %
Total Assets	<u>\$ 199.0</u>	<u>\$ 204.6</u>	<u>\$ (5.6)</u>	<u>(2.7) %</u>
Deferred Outflow of Resources				
Deferred charge on refunding	\$ 0.1	\$ 0.0	\$ 0.1	100.0 %
Total Deferred Outflow Resources	<u>\$ 0.1</u>	<u>\$ 0.0</u>	<u>\$ 0.1</u>	<u>100.0 %</u>
Liabilities				
Current and other liabilities	\$ 36.7	\$ 35.9	\$ 0.8	2.2 %
Long-term liabilities	108.4	111.2	(2.8)	(2.5) %
Total Liabilities	<u>\$ 145.1</u>	<u>\$ 147.1</u>	<u>\$ (2.0)</u>	<u>(1.4) %</u>

**Rapides Parish School Board
Management's Discussion and Analysis (MD&A)**

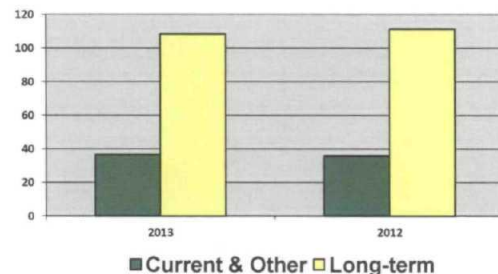
Net Position	2013	2012	Amount of Change Increase/ (Decrease)	Percentage Change Increase/ (Decrease)
Net investment in capital assets,	\$ 26.9	\$ 32.5	\$ (5.6)	(17.2) %
Restricted	33.6	39.0	(5.4)	(13.8) %
Unrestricted	(6.5)	(14.0)	7.5	53.6 %
Total Net Position	\$ 54.0	\$ 57.5	\$ (3.5)	\$ (6.1) %

The following tables show graphically changes in assets, liabilities, and net position between the present and previous fiscal years.

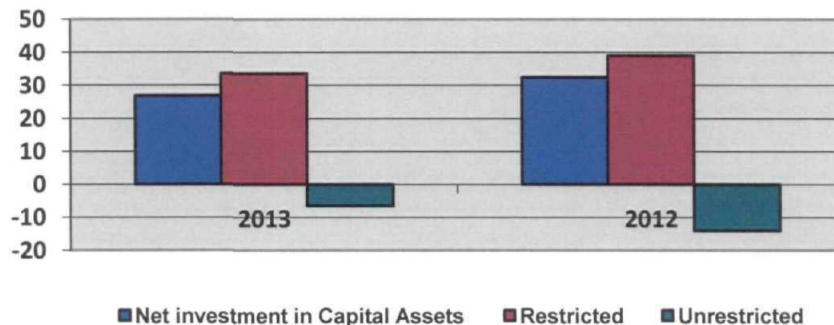
Assets



Liabilities



Net Assets



Current assets decreased slightly during 2013 due to decreases in cash or cash equivalents and accounts receivable. Capital assets decreased during 2013 as a net result of depreciation expense on capital assets and the decrease in construction in progress. Consequently, long-term liabilities decreased due to annual payments on existing General Obligation Bonds. In addition, current liabilities increased due to an increase in accounts payable and contracts payable, an increase in unearned revenues, and a decrease in salaries payable. The net result of decreases in construction in progress, furniture and equipment, and long-term liabilities was a decrease in net investment in capital assets for 2013. In addition, restricted net position decreased moderately due to the net effect of a slight increase in a majority of the maintenance fund accounts and the decrease in capital projects. Unrestricted net position increased significantly from prior year.

**Rapides Parish School Board
Management's Discussion and Analysis (MD&A)**

The results of this year's operations for the School Board as a whole are reported in the Statement of Activities. The following table presents the information from that statement and rearranges it to present a slightly different perspective.

**Changes in Net Position
For the Fiscal Years Ended June 30, 2013 and 2012
(in millions)**

	<u>2013</u>	<u>2012</u>	<u>Amount of Change Increase/ (Decrease)</u>	<u>Percentage Change Increase/ (Decrease)</u>
Revenues				
Program revenues:				
Charges for services	\$ 2.0	\$ 2.3	\$ (0.3)	(13.0) %
Operating grants and contributions	31.2	33.6	(2.4)	(7.1) %
Capital grants and contributions	0.0	0.5	(0.5)	(100.0) %
General revenues:				
Property taxes	34.5	32.3	2.2	6.8 %
Sales taxes	35.7	35.8	(0.1)	(0.3) %
Grants and contributions not restricted to specific programs:				
Minimum Foundation Program	128.7	126.4	2.3	1.8 %
State revenue sharing	0.9	0.9	0.0	0.0 %
Other unrestricted taxes	1.0	0.9	0.1	0.0 %
Other revenues:				
Unrestricted investment earnings	0.1	0.2	(0.1)	(50.0) %
Gain (loss) on sale of asset	0.0	0.0	0.0	0.0 %
Other	2.2	0.7	1.5	214.3 %
Total revenues	<u>236.3</u>	<u>233.6</u>	<u>2.7</u>	<u>1.2 %</u>
Functions/Program Expenses:				
Current:				
Instruction:				
Regular programs	92.0	90.3	1.7	1.9 %
Special education programs	30.7	30.0	0.7	2.3 %
Vocational programs	3.7	3.9	(0.2)	(5.1) %
Other instructional programs	1.9	1.8	0.1	5.6 %
Special programs	11.8	12.7	(0.9)	(7.1) %
Adult and continuing education programs	0.1	0.2	(0.1)	(50.0) %
Support services:				
Student services	12.3	12.1	0.2	1.7 %
Instructional staff support	10.1	9.9	0.2	(2.0) %
General administration	3.6	3.1	0.5	16.2 %
School administration	13.0	12.3	0.7	5.7 %
Business services	1.4	1.4	0.0	0.0 %
Plant services	25.8	23.1	2.7	11.7 %
Student transportation services	12.0	11.5	0.5	4.3 %
Central services	2.1	2.2	(0.1)	4.5 %
Other support services	0.1	0.1	0.0	0.0 %

**Rapides Parish School Board
Management's Discussion and Analysis (MD&A)**

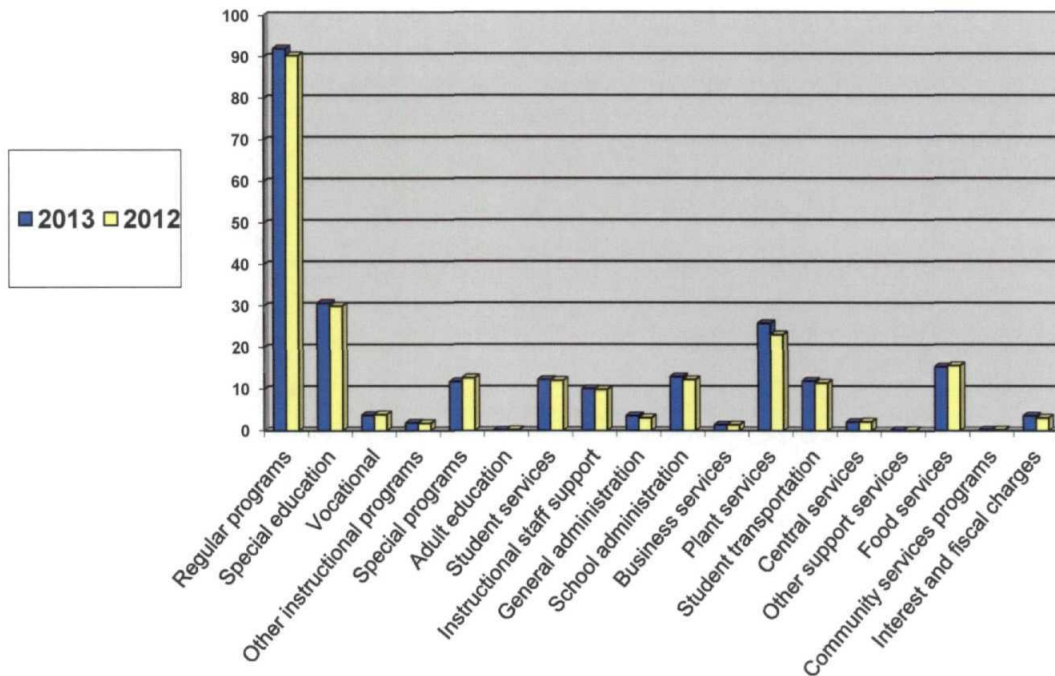
	<u>2013</u>	<u>2012</u>	<u>Amount of Change Increase/ (Decrease)</u>	<u>Percentage Change Increase/ (Decrease)</u>
Food services	15.4	15.7	(0.3)	(1.9) %
Community service programs	0.2	0.2	0.0	0.0 %
Debt service:				
Interest and fiscal charges	3.6	3.1	0.5	16.1 %
Total expenses	239.8	233.6	6.2	2.7 %
Increase (decrease) in net position	(3.5)	0.0	(3.5)	
Beginning net position	57.5	57.5	0.0	0.0 %
Ending net position	\$ 54.0	\$ 57.5	\$ (3.5)	(6.1) %

The most significant change in revenues, when compared to the previous year was the decrease in operating grants and contributions of \$2.4 million and the decrease in capital grants and contributions of \$0.5 million as a result of the elimination of funds for several federal programs and state grant funded programs. Minimum Foundation Program revenues increased by \$2.3 million which was the net effect of the positive growth in student population and the positive adjustment to student population weights. General revenues were impacted by positive growth in the economy with property taxes increasing in 2013 by \$2.2 million due to reassessment. However, sales tax revenues showed a slight decrease of \$0.1 million in 2013 when compared to prior year. Other revenues had a positive net impact of \$1.5 million as a result of \$2.0 million from insurance proceeds due to the Martin Park Elementary fire and \$0.5 transfer of MFP to other LEAs.

Increased costs continued to impact virtually all program expenses in 2013 and budget cuts were a constant reminder of the past. Prior to the beginning of the 2012-2013 fiscal year, staffing adjustments were made in order to lessen the effect of increasing costs due to retirement and health insurance. Despite these efforts, instructional programs of regular programs, special education, and other instructional increased over the prior year by \$1.7 million, \$0.7 million, and \$0.1 million, respectively. Support programs of general administration, school administration, plant services, student transportation, and debt service increased over the prior year by \$0.5 million, \$0.7 million, \$2.7 million, \$0.5 million, and \$0.5 million, respectively. Special programs, food service, and vocational programs showed decreases of \$0.9 million, \$0.3 million and \$0.2 million. The major factor impacting these changes in expenses from prior year was a board approved one-time salary supplement at a total cost of \$3.1 million. Following is a chart comparing expenses, by major category for the current and immediately preceding year.

Rapides Parish School Board Management's Discussion and Analysis (MD&A)

Expenses (in millions)



Individual Funds Analysis

As previously discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$61.3 million. Of this amount approximately \$21.8 million is unassigned, indicating its availability to fund future services.

The General Fund showed an increase in fund balance from the previous year. The June 30, 2013, fund balance for the General Fund is equal to approximately 14.9% of total General Fund revenues, increasing from the previous year. The School Board's General Fund is primarily driven by personnel with salaries and benefits comprising 89.1% of the expenditures.

The School Lunch/Breakfast Fund balance showed an increase in fund balance of approximately \$0.4 million or 11.3% when compared to the previous year. The School Lunch/Breakfast Fund's increase can be attributed mainly to a decrease in the cost of purchased food used and a decrease in all aspects of salaries and related benefits including workers' compensation expenses.

General Fund Budget

A schedule showing the School Board's original and final budget amounts compared with actual amounts is provided later in this report as Required Supplemental Information. Following are the amendments to the 2012-2013 General Fund original budget.

**Rapides Parish School Board
Management's Discussion and Analysis (MD&A)**

Budget Amendments

The General Fund budget was amended during the year to reflect adjustments in revenues and expenditures. Ad valorem taxes were increased by \$1.7 million as a result of the 2012 tax year being a reassessment year and sales and miscellaneous taxes were decreased by \$0.3 million with the stagnant economy being the main contributing factor. State Equalization funds were increased by \$0.4 million as a result of a mid-year adjustment for student count and other state sources was increased by \$0.3 million. All program budgets were amended to reflect the increase to salaries and benefits due to the board approved one time salary supplement. Regular programs, special education programs, and special programs were increased by \$1.7 million, \$1.1 million, and \$0.1 million, respectively. Several programs within support services had increases in budgets with the most significant changes being plant services, capital outlay, school administration, and student services with increases of \$1.2 million, \$0.7 million, \$0.7 million, and \$0.5 million. Other financing sources budget for proceeds from insurance was increased by \$2.0 million as a result of Martin Park Elementary Fire and transfers in was decreased by \$0.2 million due to decreased sales tax revenues. Other financing uses budgets were decreased for transfers out and local revenue transfers – other LEAs by \$0.4 million and \$0.3 million. Additional budget adjustments were made within program functions which reflected as a zero change for the overall program.

Budget Variances

Actual operating results reflect the following which are the more significant differences between the General Fund final amended budget and actual amounts. The largest budget variance in revenues and other financing sources were the increased amounts of transfers in of \$0.2 million. Furthermore, sales and miscellaneous taxes, other local sources, and federal sources exceeded budget by \$0.1 million each and other state sources failed to meet budget expectations by \$0.1 million.

Actual expenses for instructional programs were \$2.3 million less than expected with regular education, special education programs, and vocational expenses \$1.7 million, \$0.5 million, and \$0.1 million less than expected. This variance was primarily related to salaries and related benefits which is the result of continued staffing adjustments during 2013. Actual expenses for support services were \$2.5 million less than expected with student services, instructional staff support, general administration, school administration, plant services, and student transportation services expenses being \$0.3 million, \$0.3 million, \$0.7 million, \$0.2 million, \$0.9 million, and \$0.7 million less than expected, respectively, and capital outlay expenses being \$0.7 million more than expected.

The previously mentioned variances between the final budget and actual amounts are summarized as follows.

	Variance - Positive (Negative) (in millions)
<u>Revenues and Other Financing Sources</u>	
Sales and miscellaneous taxes	\$ 0.1
Other Local sources	0.1
Other State sources	(0.1)
Federal sources	0.1
Transfers In	0.2
Total - Revenues and Other Financing Sources	<u>\$ 0.4</u>

**Rapides Parish School Board
Management's Discussion and Analysis (MD&A)**

Expenditures and Other Financing Uses

Instructional programs	\$ 2.3
Support and other programs	2.5
Transfers out and other LEAs	<u>0.0</u>
Total - Expenditures and Other Financing Uses	<u>\$ 4.8</u>

Capital Asset and Debt Administration

Capital Assets

At June 30, 2013, the School Board had \$101.7 million (net of depreciation) invested in a broad range of capital assets, including land, buildings, and furniture and equipment. This amount decreased from the previous year. As a result of the completion of construction in progress and depreciation, buildings and improvements increased to \$89.2 million, while furniture and equipment decreased to \$8.0 million and construction in progress decreased to \$2.1 million.

The following table shows capital assets, net of depreciation for this year compared to last year's amounts.

	(Millions)	
Capital Assets at Year-End	<u>2013</u>	<u>2012</u>
Land	\$ 2.4	\$ 2.4
Buildings and improvements	89.2	86.1
Furniture and equipment	8.0	9.2
Construction in progress	<u>2.1</u>	<u>8.2</u>
Totals	<u>\$ 101.7</u>	<u>\$ 105.9</u>

At June 30, 2013 the capital projects funds remaining from bond issues have \$11.7 million of unexpended bond proceeds.

Debt Administration

At June 30, 2013, the School Board had \$81,381,000 general obligation bonds and \$5,175,000 certificates of indebtedness outstanding with maturities from 2013-2032 and interest rates ranging from 0.1% to 4.87%. Under state law, the School Board is legally restricted from incurring long-term bonded debt in excess of 35% of the assessed value of taxable property. At June 30, 2013, the School Board's bonded debt of \$71,381,000 was well below the legal limit of \$304,854,285.

Notes nine and eleven to the financial statements provide more detailed information on capital assets and long-term debt activity.

**Rapides Parish School Board
Management's Discussion and Analysis (MD&A)**

Economic Factors and Next Year's Budgets and Rates

The significant changes which impact the succeeding year's budget for expenditures are the increase in the cost for employer retirement contributions (\$2.4 million) and the increase in salaries and related benefits (\$2.1 million) due to the increase in teacher pay per HB1 (\$1.0 million), staffing adjustments (\$0.8 million), and possible hospitalization rate increases (\$0.3 million). Non-employee increases to the 2013-2014 budget were \$0.5 million for textbooks and \$0.5 million for transfers out. The General Fund budget was also decreased by \$3.1 million to reflect the one time salary supplement paid in the previous year. The significant changes in revenues are the increases of state restricted revenue (\$1.0 million), state unrestricted revenue (\$1.0 million) and State Equalization Funds (\$0.5 million). Otherwise, local, federal, and other revenue funding remained constant for the General Fund in 2014. The tax roll for 2013 property taxes has been released and shows a 3.6% increase in parishwide taxable assessed values compared to the previous year. This increase in assessed taxable value is largely attributed to construction growth in the parish. Sales taxes for the first quarter of the School Board's 2013-2014 fiscal year showed an increase of approximately three percent over the same period in the previous year. The School Board's financial statements for 2012-2013 were impacted by GASB 45 with regards to the liability for other post employment benefits. Management feels certain that this liability will continue to impact the School Board's financial statements for 2013-2014 and future years.

The School Board levied 183.95 mills in renewable and constitutional ad valorem taxes for the 2013-2014 fiscal year, reflecting a slight decrease of 2.38 mills from prior year. Renewable taxes are at a set rate approved by the electorate, except for statutorily provided roll up and roll back provisions during reassessment, every four years. Levies for debt service on bond issues amounted to 172.50 mills, a decrease from the 179.50 mills levied the previous year. This decrease is a result of adjustments required due to changes in assessed values of property during reassessment and bonds nearing maturity. State law provides that bond millages may be adjusted up or down in order to collect sufficient taxes to service bonded debt. Several of the debt service funds have accumulated balances sufficient to service the debt with a lowered millage for the foreseeable future and, therefore, their debt service millages were reduced for the 2013-2014 year. Additionally, some districts have bond issues that are nearing the end of their term.

Contacting the School Board's Financial Management

This financial report is designed to provide a general overview of the School Board's finances for all those with an interest in the School Board's finances. Questions about this report or requests for additional information should be addressed to Elizabeth A. Domite, Director of Finance, Rapides Parish School Board, P. O. Box 1230, Alexandria, LA 71309, telephone number (318)487-0888.

Basic Financial Statements

**Government-Wide
Financial Statements**

**Rapides Parish School Board
Alexandria, Louisiana
Statement of Net Position
Governmental Activities
June 30, 2013**

Exhibit A

Assets		
Cash and cash equivalents		\$ 72,441,123
Certificate of deposit		15,226
Receivables		12,890,982
Inventories		191,542
Other assets		1,893
Restricted cash and cash equivalents		9,912,148
Restricted investments		1,786,417
Capital assets, net of depreciation		
Nondepreciable		
Land and improvements	2,411,499	
Construction in progress	2,068,177	
Depreciable		
Buildings and improvements	89,186,009	
Furniture and equipment	8,033,468	101,699,153
Total Assets		<u>198,938,484</u>
Deferred Outflow of Resources		
Deferred charge on refunding		122,284
Liabilities		
Salaries and employee benefits payable		27,647,625
Accounts payable		4,015,102
Contracts payable		1,959,875
Accrued interest payable		795,551
Unearned revenues		2,297,306
Long-term liabilities		
Due within one year	8,415,037	
Due in more than one year	99,971,716	108,386,753
Total Liabilities		<u>145,102,212</u>
Net Position		
Net investment in capital assets		26,886,662
Restricted for		
Salaries and related benefits		509,182
National forest educational opportunity		206,030
Other special purposes		11,217,973
Debt service		9,882,483
Capital projects		11,743,509
Permanent fund - nonexpendable		3,000
Permanent fund - expendable		12,284
Unrestricted		<u>(6,502,567)</u>
Total Net Position		<u><u>\$ 53,958,556</u></u>

The accompanying notes are an integral part of the basic financial statements.

**Rapides Parish School Board
Alexandria, Louisiana
Statement of Activities
Governmental Activities
Year Ended June 30, 2013**

Exhibit B

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Current					
Instruction					
Regular programs	\$ 92,015,848	\$ -	\$ 2,440,851	\$ -	\$ (89,574,997)
Special education programs	30,671,825	137,863	5,861,645	-	(24,672,317)
Vocational programs	3,743,015	-	359,785	-	(3,383,230)
Other instructional programs	1,881,738	-	685,956	-	(1,195,782)
Special programs	11,773,102	-	10,927,025	-	(846,077)
Adult and continuing education programs	90,831	-	-	-	(90,831)
Support services					
Student services	12,325,835	-	419,399	-	(11,906,436)
Instructional staff support	10,095,706	-	613,514	-	(9,482,192)
General administration	3,640,842	-	-	-	(3,640,842)
School administration	12,978,065	-	-	-	(12,978,065)
Business services	1,419,010	-	-	-	(1,419,010)
Plant services	25,807,788	-	-	48,727	(25,759,061)
Student transportation services	11,985,359	-	-	-	(11,985,359)
Central services	2,101,500	-	-	-	(2,101,500)
Other support services	129,416	-	-	-	(129,416)
Food services	15,377,578	1,888,543	9,842,158	-	(3,646,877)
Community service programs	142,055	7,513	-	-	(134,542)
Debt service					
Interest and fiscal charges	3,589,666	-	-	-	(3,589,666)
Total Governmental Activities	\$ 239,769,179	\$ 2,033,919	\$ 31,150,333	\$ 48,727	(206,536,200)
General Revenues					
Taxes					
Property taxes, levied for general purposes					25,988,195
Property taxes, levied for debt service purposes					8,475,843
Sales tax, levied for general purposes					11,888,514
Sales tax, levied for salaries and related benefits					23,777,028
Other unrestricted taxes					1,021,504
Grants and contributions not restricted to specific programs					
Minimum foundation program					128,710,381
State revenue sharing					908,321
Rentals, leases, and royalties					52,656
Federal e-rate					600,523
Unrestricted investment earnings					124,241
Miscellaneous					113,074
Insurance proceeds					2,000,000
Gain (loss) on sale of asset					(257,530)
Local revenue transfers - other LEAs					(450,322)
Total General Revenues					202,952,428
Change in Net Position					(3,583,772)
Net Position, Beginning of Year					57,542,328
Net Position, End of Year					\$ 53,958,556

The accompanying notes are an integral part of the basic financial statements.

Fund Financial Statements

Rapides Parish School Board
Alexandria, Louisiana
Balance Sheet
Governmental Funds
June 30, 2013

		Exhibit C			
		School Lunch/Breakfast Fund		Other Governmental Funds	Total Governmental Funds
Assets		General Fund			
Cash and cash equivalents		\$	40,860,259	\$	26,484,155
Certificate of deposit			-		15,226
Receivables			4,337,830		8,407,966
Due from other funds			5,418,689		139,289
Interfund receivables			4,187,500		1,579,143
Inventories			-		191,542
Other assets			-		1,893
Restricted assets			33,062		11,665,503
Total Assets		\$	54,837,340	\$	48,293,175
					\$ 108,573,427
Liabilities and Fund Balances					
Liabilities					
Salaries and employee benefits payable		\$	27,647,625	\$	27,647,625
Accounts payable			3,132,048		4,015,102
Contracts payable			-		1,959,875
Due to other funds			14,999		4,525,959
Interfund payables			-		5,766,643
Unearned revenue			510,889		1,786,417
Total Liabilities			31,305,561		47,254,004
Fund Balances					
Nonspendable			-		-
Inventories			-		-
Permanent fund - nonexpendable			-		3,000
Restricted			-		-
Salaries and related benefits			-		509,182
National forest education opportunity			-		206,030
Other special purposes			-		11,217,973
Debt service			-		9,882,483
Capital projects			-		11,743,509
Permanent fund - expendable			-		12,284
Committed			-		-
Workers' compensation			1,663,196		1,663,196
Assigned			-		233
Unassigned			21,868,583		(117,936)
Total Fund Balances			23,531,779		33,456,758
Total Liabilities and Fund Balances		\$	54,837,340	\$	48,293,175
					\$ 108,573,427

The accompanying notes are an integral part of the basic financial statements.

**Rapides Parish School Board
Alexandria, Louisiana
Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2013**

Exhibit D

Total Fund Balances, Governmental Funds	\$ 61,319,423
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Deferred outflow of resources are not available to pay for current-period expenditures and, therefore are not reported in the fund financial statements.	122,284
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Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the fund financial statement but are reported in the governmental activities of the Statement of Net Position.	101,699,153
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Some liabilities are not due and payable in the current period and are not included in the fund financial statement but are included in the governmental activities of the Statement of Net Position:

Workers' compensation claims	(2,498,941)
Liability claims	(669,157)
Postemployment benefit obligation	(7,185,597)
Compensated absences	(11,477,058)
Certificates of indebtedness	(5,175,000)
Bonded indebtedness	(81,381,000)

Interest on long-term debt is accrued in the Statement of Net Position, but not in the governmental funds.	(795,551)
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Net Position of Governmental Activities in the Statement of Net Position	<u>\$ 53,958,556</u>
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The accompanying notes are an integral part of the basic financial statements.

Rapides Parish School Board
Alexandria, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2013

Exhibit E

	General Fund	School Lunch/Breakfast Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Local sources				
Taxes				
Ad valorem taxes	\$ 17,744,901	\$ -	\$ 17,523,195	\$ 35,268,096
Sales and miscellaneous taxes	11,888,514	-	23,777,028	35,665,542
Rentals, leases, and royalties	51,456	-	1,200	52,656
Charges for services	-	-	-	-
Interest earnings	50,995	4,042	69,204	124,241
Food services	-	1,889,079	-	1,889,079
Other	1,104,090	-	682,269	1,786,359
State sources				
Equalization	128,507,741	202,640	-	128,710,381
Other	1,393,058	-	1,393,519	2,786,577
Federal sources	626,617	9,842,158	18,141,553	28,610,328
Total Revenues	161,367,372	11,937,919	61,587,968	234,893,259
Expenditures				
Current				
Instruction				
Regular programs	85,682,414	-	2,048,097	87,730,511
Special education programs	27,559,472	-	2,068,111	29,627,583
Vocational programs	3,312,935	-	264,181	3,577,116
Other instructional programs	1,685,681	-	105,806	1,791,487
Special programs	2,122,003	-	9,297,807	11,419,810
Adult and continuing education programs	38,362	-	-	38,362
Support services				
Student services	9,924,490	-	2,232,996	12,157,486
Instructional staff support	4,939,731	-	4,954,103	9,893,834
General administration	2,903,394	-	590,579	3,493,973
School administration	12,440,297	-	87,000	12,527,297
Business services	1,308,473	-	85,742	1,394,215
Plant services	7,116,631	-	11,795,939	18,912,570
Student transportation services	10,923,249	-	220,710	11,143,959
Central services	1,743,697	-	-	1,743,697
Other support services	126,721	-	-	126,721
Food services	764,579	13,569,792	-	14,334,371
Community service programs	37,779	-	103,312	141,091
Capital outlay	1,969,930	135,565	7,496,391	9,601,886
Debt service				
Principal retirement	514,999	-	5,669,001	6,184,000
Interest and fiscal charges	149,106	-	3,686,931	3,836,037
Total Expenditures	175,263,943	13,705,357	50,706,706	239,676,006
Excess (Deficiency) of Revenues Over Expenditures	(13,896,571)	(1,767,438)	10,881,262	(4,782,747)
Other Financing Sources (Uses)				
Transfers in	23,134,415	2,208,021	8,748,670	34,091,106
Transfers out	(8,235,564)	-	(25,855,542)	(34,091,106)
Local revenue transfers - other LEAs	(450,322)	-	-	(450,322)
Proceeds from insurance	2,000,000	-	-	2,000,000
Issuance of debt	-	-	14,410,000	14,410,000
Payments to refund escrow agent	-	-	(13,600,000)	(13,600,000)
Proceeds from sale of capital assets	18,781	-	-	18,781
Total Other Financing Sources (Uses)	16,467,310	2,208,021	(16,296,872)	2,378,459
Net Change in Fund Balances	2,570,739	440,583	(5,415,610)	(2,404,288)
Fund Balances, Beginning of Year	20,961,040	3,890,303	38,872,368	63,723,711
Fund Balances, End of Year	\$ 23,531,779	\$ 4,330,886	\$ 33,456,758	\$ 61,319,423

The accompanying notes are an integral part of the basic financial statements.

**Rapides Parish School Board
Alexandria, Louisiana
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2013**

Exhibit F

Net Change in Fund Balances - Total Governmental Funds **\$ (2,404,288)**

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures. However, in the Statement of Activities the cost of those assets is depreciated over their estimated useful lives.

Acquisition of capital assets	2,803,821
Depreciation expense	(6,764,489)

In the Statement of Activities, the gain or loss from the sale of capital assets is reported, whereas in the governmental funds, only proceeds from the sale increases financial resources. Thus, the change in net position differs from the change in fund balances by the cost of capital assets sold less the related accumulated depreciation. (276,311)

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position.

Refunded bond proceeds (14,410,000)

Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Principal retirement - bonds	5,534,000
Refunded bond principal payments	13,600,000
Principal retirement - certificates of indebtedness	650,000

Governmental funds report the effect of bond issuance cost when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. 122,284

Net (increase) decrease in accrued interest payable 124,087

In the Statement of Activities, certain operating expenses, such as compensated absences, workers' compensation claims, and liability claims are measured by the amounts incurred during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amount actually paid).

Net (increase) decrease in vacation and sick leave accrued	75,857
Net (increase) decrease in workers' compensation claims earned	65,142
Net (increase) decrease in liability claims	(58,719)
Net (increase) decrease in postemployment benefit obligation accrued	<u>(2,645,156)</u>

Change in Net Position of Governmental Activities **\$ (3,583,772)**

The accompanying notes are an integral part of the basic financial statements.

**Rapides Parish School Board
Alexandria, Louisiana
Statement of Fiduciary Assets and Liabilities
Fiduciary Fund
School Activity Agency Fund
June 30, 2013**

Exhibit G

Assets

Cash and cash equivalents	\$ 2,530,321
Certificates of deposit	131,490
Investments	100,573
Receivables	<u>59,548</u>
Total Assets	<u>\$ 2,821,932</u>

Liabilities

Deposits due others	<u>\$ 2,821,932</u>
Total Liabilities	<u>\$ 2,821,932</u>

The accompanying notes are an integral part of the basic financial statements.

Notes to Basic Financial Statements

Rapides Parish School Board
June 30, 2013
Notes to Basic Financial Statements

1. Reporting Entity and Significant Accounting Policies

Reporting Entity

The Rapides Parish School Board (School Board) was created by Louisiana Revised Statute (LSA-R.S.) 17:51 to provide public education for the children within Rapides Parish. The School Board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The Rapides Parish School Board is comprised of nine members who are elected from nine districts for terms of four years.

The Rapides Parish School Board operates forty-eight schools within the parish with a total enrollment of 23,094 pupils as of October 1, 2012. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the Rapides Parish School Board provides transportation and school food services for the students.

The financial statements of the School Board have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations) constitutes GAAP for governmental units.

The School Board is considered a primary government since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Fiscally independent means that the School Board may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The School Board also has no component units as other legally separate organizations for which the elected School Board members are financially accountable. There are no other primary governments with which the School Board has a significant relationship.

Because the Rapides Parish School Board has a separately elected governing body and is legally separate and fiscally independent, the School Board is a separate governmental reporting entity. For financial reporting purposes, the School Board's financial statements include all funds, schools, agencies, and committees for which the School Board is financially accountable. The School Board is not aware of any other entities that should be included within the financial statements.

Basis of Presentation

The School Board's basic financial statements consist of Government-Wide Financial Statements, including a Statement of Net Position, a Statement of Activities, and Fund Financial Statements, which provide a more detailed level of financial information.

Government-Wide Financial Statements – The Government-Wide Financial Statements, "*Statement of Net Position*" and "*Statement of Activities*", report information on all non-fiduciary activities of the School Board. Fiduciary funds are reported only in the "*Statement of Fiduciary Assets and Liabilities*" at the Fund Financial Statement level. Individual funds are not displayed, but the statements distinguish governmental activities, generally supported by taxes and School Board general

Rapides Parish School Board
June 30, 2013
Notes to Basic Financial Statements

revenues, from business-type activities (if any), generally financed in whole or in part with fees charged to external customers. The activity of internal service funds (if any) are eliminated to avoid duplicating revenues and expenses. The School Board has no business-type activities or internal service funds. The Statement of Net Position presents the financial position of the governmental activities at year-end.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the School Board's governmental activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The School Board does not allocate indirect expenses to functions in the Statement of Activities. The Statement of Activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the School Board's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is to which functions the revenues are restricted. Revenues not classified as program revenues are presented as general revenues, which include ad valorem taxes, sales taxes, minimum foundation program receipts, state revenue sharing, interest, and other unrestricted revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the School Board.

Fund Financial Statements – The accounting system is organized on the basis of funds. The financial transactions of the School Board are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that include its assets, liabilities, fund equity, revenues, and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions.

Funds of the Rapides Parish School Board are classified into two categories: governmental and fiduciary. In turn, each category is divided into separate "fund types". The School Board uses the following fund types: Governmental funds are used to account for all or most of the School Board's general activities, including the collection and disbursement of specifically or legally restricted monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), the servicing of general long-term debt (debt service funds), and the recording of activity related to endowment funds (permanent funds). The Fund Financial Statements report financial information by major funds and nonmajor funds.

The following two governmental funds are considered major funds:

General Fund – The general operating fund accounts for all financial resources, except those required to be accounted for in other funds.

School Lunch/Breakfast Special Revenue Fund – This fund accounts for federal, state, and local funds, including fees, to provide nourishing meals for students in all grades.

All other funds are considered nonmajor funds. Descriptions for these funds can be found at the beginning of the nonmajor governmental funds combining statements.

Rapides Parish School Board
June 30, 2013
Notes to Basic Financial Statements

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Rapides Parish School Board. There is only one fiduciary fund - School Activity Agency Fund. The School Activity Agency Fund accounts for monies generated by the individual schools and certain organizations within the schools of Rapides Parish. While the school activity accounts are under the supervision of the Rapides Parish School Board, they belong to the individual schools or their student bodies and are not available for use by the Rapides Parish School Board. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The more significant of the Rapides Parish School Board's accounting policies are described below.

Basis of Accounting/Measurement Focus

Government-Wide Financial Statements

The Government-Wide Financial Statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for government funds. The primary effect of internal activity has been eliminated from the Government-Wide Financial Statements.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the Government-Wide Financial Statements. Major individual governmental funds are reported as separate columns in the Fund Financial Statements.

Fund Financial Statements report detailed information about the School Board. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

Governmental Funds

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (collected within ninety days after year-end, except for ad valorem taxes, where sixty days is used). Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debts are recorded as fund liabilities when due. Budgets are prepared and adopted using the same basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Federal and state entitlements (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable. Federal and state grants are recorded when the reimbursable expenditures have been incurred.

Rapides Parish School Board
June 30, 2013
Notes to Basic Financial Statements

Federal commodities are recognized as revenues when received. Unused commodities at year-end are reported as nonspendable fund balance.

Ad valorem taxes are recorded in the year the taxes are levied. Ad valorem taxes are assessed on a calendar year basis, and become delinquent on January 1. The taxes are generally collected in December, January, and February of the fiscal year.

Sales and use tax revenues are recorded in the month of the sales or use transaction.

Interest earnings on time deposits are recorded when earned.

Food services revenue is recorded when collected.

Substantially all other revenues are recorded when received.

Salaries are recorded as expenditures when earned. Teachers' salaries are earned over a nine-month period, but may be paid over a twelve or nine-month period.

Purchases of various operating supplies are recorded as expenditures in the accounting period in which they are purchased.

Commitments under construction contracts are recognized as expenditures when earned by the contractor.

Food costs are recognized as expenditures in the accounting period in which the food is consumed.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

Transfers between funds that are not expected to be repaid, sales of assets, proceeds from the sale of bonds, capitalized leases, and proceeds from accrued interest on the sale of bonds are accounted for as other financing sources (uses) in the Statement of Revenues, Expenditures, and Changes in Fund Balances. These other financing sources (uses) are recognized at the time the underlying events occur.

Fiduciary Funds

The School Board currently has one agency fiduciary fund. Agency funds, unlike all other types of funds, report only assets and liabilities. Therefore agency funds cannot be said to have a measurement focus. They do, however, use the accrual basis of accounting to recognize receivables and payables.

Budgets

Budgets are adopted on the modified accrual basis of accounting, as discussed in the governmental funds. Annual appropriated budgets are adopted for the General Fund and each Special Revenue Fund. All annual appropriations for these funds lapse at the end of the fiscal year.

Rapides Parish School Board
June 30, 2013
Notes to Basic Financial Statements

The School Board follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Superintendent and designated members of his staff prepare a proposed budget for submission to the Board prior to the beginning of each fiscal year.
2. A notice of the proposed budget is published notifying the public that the proposed budget is available for public inspection. At the same time, the date of the public hearing is published.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted no later than September fifteenth of each year.
5. All budgets are controlled at the fund level and are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). The level of budgetary control is established by State law at five percent of total expenditures at the fund level. Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the Board.

Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits, interest-bearing demand deposits, and time deposits with original maturity of three months or less from the date of acquisition.

Investments and Certificates of Deposit

The School Board may invest in United States bonds, treasury notes, or time certificates of deposit of any bank domiciled or having a branch office in the State of Louisiana, investments as stipulated in state law, or any other federally insured investments.

Investments consist of funds invested in Louisiana Asset Management Pool (LAMP), an AAAM rated local government external investment pool and the State of Louisiana Education Excellence Fund. The bank certificates of deposit have a maturity of more than three months when purchased. These investments and certificates of deposit are stated at fair value.

Receivables

Receivables are charged against income as they become uncollectible. In the opinion of management, all accounts at year-end were considered collectible, and an allowance for doubtful accounts was not considered necessary.

Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the Balance Sheet. Short-term interfund loans are classified as "interfund receivable" or "interfund payable" on the Balance Sheet. Interfund receivables/payables between or within fund types have not been eliminated in the Fund Financial Statements. These interfund receivables/payables are eliminated for reporting in the Statement of Net Position.

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Inventories

Inventory is accounted for using the consumption method, where expenditures are recognized as inventory is used. Inventory of the School Lunch/Breakfast Special Revenue Fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. In the Fund Financial Statements, unused commodities at June 30 are reported as nonspendable fund balance. In the Government-Wide Financial Statements, unused commodities are reported as unrestricted net position. All purchased inventory items are valued at cost (first-in, first-out) and commodities are assigned values based on information provided by the United States Department of Agriculture.

Prepaid Expenses

In the Government-Wide Financial Statements, supplies purchased prior to year-end for the following fiscal year are reported as prepaid expenses since the expense benefits the next fiscal year. In the Fund Financial Statements, these supplies are recorded as expenditures when paid.

Capital Assets

In the Government-Wide Financial Statements capital assets are capitalized and depreciated on a straight line method over their estimated useful lives. The School Board has adopted a capitalization threshold of \$5,000 for reporting purposes. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets, if any, are valued at their estimated fair market value on the date received. Expenditures that extend the useful lives of capital assets beyond their initial estimated useful lives or improve their efficiency or capacity are capitalized, whereas expenditures for repairs and maintenance are expensed. A composite or group rate is applied to similar assets for purposes of calculating depreciation expense.

Interest costs on debt used to finance the construction of assets are not capitalized.

In the Fund Financial Statements capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds. No provision is made for depreciation on capital assets in the Fund Financial Statements since the full cost is recorded as expenditures at the time of purchase.

Estimation of useful lives in years is as follows:

Computer equipment	5 years
Office equipment	5 years
Tech Ed equipment	5 years
Vehicles	8 years
Athletic equipment	10 years
Electronic equipment	10 years
Musical equipment	10 years
Printing equipment	10 years
Teaching equipment	10 years
Miscellaneous	12 years
Appliances	15 years

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Automotive equipment	15 years
Custodial equipment	15 years
Lunchroom equipment	15 years
Tractors & lawn mowers	15 years
Furniture	20 years
Buildings	25 years

Deferred Charges

Unamortized bond expense represents the difference between the reacquisition price and the net carrying amount of debt that is being deferred and amortized when new debt is issued for current or advanced refunding of existing debt. Costs incurred attributable to the issuance of these bonds have been deferred and are being amortized over the life of the original bonds.

Unearned Revenues

Unearned revenues include amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. In subsequent periods, when the School Board has a legal claim to the resources, the liability for deferred revenue is removed from the Balance Sheet and the revenue is recognized.

Compensated Absences

Vested or accumulated sick or vacation leave that is expected to be liquidated with expendable available financial resources is recognized as a governmental fund liability and expenditure of the governmental fund that will pay it. This includes payments that come due before the end of the reporting period upon the occurrence of employee resignation, retirement, or death, that will be paid early in the following year. Compensated absences are reported in the governmental funds only if they have matured. The full liability and related costs are reported in the Government-Wide Financial Statements.

All 12-month employees earn from 10 to 15 days of vacation leave each year, depending on their length of service with the Rapides Parish School Board. Upon retirement, unused accumulated vacation leave of up to 120 days is paid to the employee or to the employee's estate at the employee's current rate of pay.

All Rapides Parish School Board employees earn 10 days of sick leave each year, which can be accumulated without limitation. Upon retirement or death, unused accumulated sick leave of up to 25 days is paid to the employee or to the employee's estate at the employee's current rate of pay. The estimated liability for vested sick leave benefits is considered long-term and is not recorded in the Fund Financial Statements. The estimated liability includes required salary-related payments. Under the Louisiana Teachers' Retirement System, the total accumulated sick leave, including the 25 days paid, is used in the retirement benefit computation as earned service for leave earned prior to July 1, 1988. For sick leave earned after July 1, 1988, under the Louisiana Teachers' Retirement System and for sick leave earned under the Louisiana School Employees' Retirement System, all unpaid sick leave, which excludes the 25 days paid, is used in the retirement benefit computation as earned service.

Sabbatical leave may be granted for professional and cultural improvement and for medical reasons. Any employee with a teaching certificate is entitled, subject to approval by the Rapides Parish School Board, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six or more years of continuous service. Professional and cultural improvement sabbaticals are restricted in nature as a condition of the leave and, therefore, are

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considered only a change in the types of services being rendered and not subject to accrual. Medical sabbaticals require the use of virtually all sick leave before a sabbatical can be taken. Such leaves are not material. Sabbatical leave benefits are recorded as expenditures in the period paid.

Claims and Judgments

Claims and judgments that are expected to be liquidated with expendable available financial resources are recognized as a governmental fund liability and expenditure of the governmental fund that will pay it. This includes amounts that come due before the end of the reporting period when approved for payment, that will be paid early in the following year. Claims and judgments not expected to be liquidated with expendable available financial resources are not reported in the Fund Financial Statements. The full liability and related costs are reported in the Government-Wide Financial Statements under long-term liabilities.

Long-Term Liabilities

Long-term liabilities expected to be financed from governmental funds are not reported in the Balance Sheet for the Fund Financial Statements. All liabilities, including long-term debt, are included on the face of the Statement of Net Position in the Government-Wide Financial Statements. Interest expense on long-term debt is recognized in the Government-Wide Financial Statements as the interest accrues, regardless of when it is due.

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation and reduced by outstanding debt that is attributable to the acquisition, construction, or improvement of these assets.

Restricted net position – Consists of net position with constraints placed on its use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – All other net positions that do not meet the definition of “invested in capital assets, net of related debt” or “restricted.”

In cases where restricted and unrestricted monies are received by the School Board for the same function or purpose, the restricted monies are used first.

Fund Balances

Nonspendable fund balances include amounts that cannot be spent because they are either not in a spendable form or legally or contractually required to be maintained intact. Restricted fund balances represent those portions of fund balance that are restricted to specific purposes by external parties, such as creditors, grantors, contributors, or laws or regulations of other governments or by law through constitutional provisions or enabling legislation. Committed fund balances are amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, which is the nine-member school board. Formal action of the school board to establish or rescind committed funds is executed by adopting a resolution in a public meeting. Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, are reported as assigned fund balances. In

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cases where restricted and unrestricted monies are received by the School Board for the same function or purpose, the restricted monies are used first. Unrestricted monies are then spent in the following order: committed, assigned, and unassigned.

Interfund Transactions

In the governmental funds, transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

Interfund balances are eliminated in the Government-Wide Financial Statements.

Sales Taxes

The Rapides Parish School Board receives a one and one half percent sales tax. The sales tax is collected by the Rapides Parish Police Jury, except those taxes levied on the sale of motor vehicles, which are collected by the State of Louisiana. Two-thirds of the sales tax is dedicated for salary supplements for all employees of the Rapides Parish School Board with the remaining one-third used for operations and support of the School Board. The sales taxes received by the Rapides Parish School Board were approved for an indefinite period.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

GASB Statements No. 63 and No. 65 Implementation

Effective for the year ending June 30, 2013, the Rapides Parish School Board implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. GASB Statement No. 63 provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources, introduced and defined in GASB Concepts Statement No. 4. This Statement amends then net asset reporting requirements in Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than Net Position. GASB Statement No. 65 clarifies which financial statement items should be reclassified as deferred outflows and deferred inflows, and which items should be treated as current period expenditures (outflows) or current period inflows.

2. Expenditures - Actual and Budget

The School Board made numerous supplemental budgetary appropriations throughout the year. The supplemental appropriations were made primarily to recognize new grants awarded for various special revenue funds. The supplemental budgetary appropriations were material. The following individual funds had actual expenditures over final budgeted expenditures for the year ended June 30, 2013:

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<u>Fund</u>	<u>Negative Variance</u>
TANF	\$ 663
Education Excellence	82
TAP Forest Hill Elementary	4,995
Homeless Donations	82
Forest Hill No. 16 Maintenance	4,996
Ruby-Wise No. 56 Maintenance	38,685
Lecompte-Lamourie Woodworth No. 57 Maintenance	9,810

3. Levied Ad Valorem Taxes

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parishwide taxes:			
Constitutional	4.93	4.93	None
Special	19.51	19.51	2015-2016
Maintenance	2.13	2.13	2015
	<u>Authorized</u>	<u>Levied</u>	<u>Expiration</u>
	<u>Low</u> <u>High</u>	<u>Low</u> <u>High</u>	<u>Date</u>
District taxes:			
Maintenance	2.02	13.73	2013-2022
Bond and interest	10.00	52.00	2013-2029

The authorized millages are based on the reassessment of the tax rolls required by Article 7, Section 23 of the Louisiana Constitution of 1974.

The Sheriff of Rapides Parish, as provided by the state law, is the official tax collector of general property taxes levied by the Rapides Parish School Board. The availability period for property taxes is sixty days. The 2012 property tax calendar was as follows:

Millage rates adopted	August 21, 2012
Levy date	October 17, 2012
Lien date	October 17, 2012
Tax bills mailed	November 9, 2012
Due date	December 31, 2012
Delinquent date	January 1, 2013

4. Cash and Cash Equivalents

At year-end, the School Board's cash and cash equivalents were entirely covered by depository insurance or collateral held by the School Board or its agent in the School Board's name. Cash and cash equivalents are reported as follows:

Cash and cash equivalents – Governmental Funds	\$ 72,441,123
Restricted cash and cash equivalents – Governmental Funds	9,912,148
Cash and cash equivalents – Fiduciary Fund	<u>2,530,321</u>
	\$ 84,883,592

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5. Investments and Certificates of Deposit

At fiscal year-end, the Rapides Parish School Board had time deposits with maturities over ninety days at the time of purchase. Investments consisted of monies held in the Louisiana Asset Management Pool (LAMP) and in the State of Louisiana Education Excellence Fund. Investments are reported as follows:

Certificate of deposit - Governmental Funds	\$ 15,226
Certificates of deposit - Fiduciary Fund	131,490
Restricted investments - Governmental Funds	1,786,417
Investments - Fiduciary Fund	<u>100,573</u>
	\$ 2,033,706

Custodial Credit Risk: For cash, cash equivalents, certificates of deposit, and investments, custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. At year-end, the Rapides Parish School Board's certificates of deposit were covered by depository insurance or collateral securities held by the School Board or the School Board's agents in the School Board's name. The investments are held with governmental external investment pools.

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value will be to changes in market interest rates. The School Board does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The time deposits and investments held by LAMP mature in twelve months or less.

Investments Held at LAMP

Investments held at June 30, 2013, consist of \$100,573 in the Louisiana Asset Management Pool (LAMP), a local government investment pool.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA - R.S. 33:2955.

GASB Statement No. 40, *Deposit and Investment Risk Disclosure*, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7-like investment pools:

Credit risk: LAMP is rated AAAM by Standard & Poor's.

Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

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Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.

Interest rate risk: 2a7-like investment pools are excluded from this disclosure requirement, per paragraph 15 of the GASB 40 statement.

Foreign currency risk: Not applicable to 2a7-like pools.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

6. Receivables

	Sales and Use Taxes	Grants and Other Receivables	Balance June 30, 2013
General Fund	\$ 2,069,580	\$ 2,268,250	\$ 4,337,830
School Lunch/Breakfast Fund	-	145,186	145,186
Other Governmental Funds	4,139,160	4,268,806	8,407,966
Fiduciary Funds	-	59,548	59,548
	<u>\$ 6,208,740</u>	<u>\$ 6,741,790</u>	<u>\$ 12,950,530</u>

7. Interfund Assets, Interfund Liabilities, and Transfers

Due from/to other funds:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
Other Governmental Funds	General Fund	\$ 14,999
School Lunch/Breakfast Fund	Other Governmental Funds	9,475
Other Governmental Funds	Other Governmental Funds	586
General Fund	Other Governmental Funds	4,515,898
Other Governmental Funds	School Lunch/Breakfast Fund	123,704
General Fund	School Lunch/Breakfast Fund	902,791
		<u>\$ 5,567,453</u>

Balances at June 30, 2013, resulted from the routine lag between the dates that interfund goods or services are provided and reimbursable expenditures occur. Transactions are recorded in the accounting system, and payments between funds are made to satisfy the balances.

Interfund receivable/payable:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General Fund	Other Governmental Funds	\$ 4,187,500
Other Governmental Funds	Other Governmental Funds	1,579,143
		<u>\$ 5,766,643</u>

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As of June 30, 2013, the General Fund receivable amount relates to outstanding interfund loans made to the following: Rigolette No. 11 Technology Fund (\$50,000), Ruby-Wise No. 56 Maintenance Fund (\$137,500), Sales Tax Fund No. 1 (\$1,200,000), Sales Tax Fund No. 2 (\$700,000) and Miscellaneous Fund (\$2,100,000). These interfund loans provide cash for the lag time between earning revenue and collecting the receivables in these funds. The Other Governmental Funds receivable relates to year-end adjustments made between the Miscellaneous Fund used for grant clearing and various state and federal grant funds. These adjustments recognize that the Miscellaneous Fund provides the cash flow to operate the various state and federal grant funds.

All interfund balances are expected to be repaid within one year.

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
School Lunch/Breakfast Fund	General Fund	\$ 1,196,446
Other Governmental Funds	General Fund	7,039,118
General Fund	Other Governmental Funds	23,134,415
School Lunch/Breakfast Fund	Other Governmental Funds	1,011,575
Other Governmental Funds	Other Governmental Funds	<u>1,709,552</u>
		\$ 34,091,106

Transfers are used to (1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

8. Restricted Assets

Restricted cash and cash equivalents – debt service funds	\$ 9,879,086
Restricted cash and cash equivalents – workers' compensation	33,062
Restricted investments – Education Excellence Fund (tobacco money)	<u>1,786,417</u>
	\$ 11,698,565

9. Capital Assets

Capital asset activity for the year ended June 30, 2013, was as follows:

	<u>Balance</u> <u>July 1, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2013</u>
Governmental Activities				
Capital Assets Not Being Depreciated				
Land and improvements	\$ 2,406,299	\$ 5,200	\$ -	\$ 2,411,499
Construction in progress	<u>8,179,708</u>	<u>2,264,425</u>	<u>8,375,956</u>	<u>2,068,177</u>
Total Capital Assets Not Being Depreciated	10,586,007	2,269,625	8,375,956	4,479,676
Other Capital Assets				
Buildings and improvements	209,562,654	8,375,956	-	217,938,610
Furniture and equipment	<u>24,767,652</u>	<u>534,196</u>	<u>741,909</u>	<u>24,559,939</u>
Total Other Capital Assets	234,330,306	8,910,152	741,909	242,498,549

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	<u>Balance</u> <u>July 1, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2013</u>
Less				
Accumulated Depreciation				
Buildings and improvements	123,436,814	5,315,787	-	128,752,601
Furniture and equipment	<u>15,543,367</u>	<u>1,448,702</u>	<u>465,598</u>	<u>16,526,471</u>
Total Accumulated Depreciation	<u>138,980,181</u>	<u>6,764,489</u>	<u>465,598</u>	<u>145,279,072</u>
Other Capital Assets, Net	<u>95,350,125</u>	<u>2,145,663</u>	<u>(276,311)</u>	<u>97,219,477</u>
Governmental Activities Capital Assets, Net	\$ 105,936,132	\$ 4,415,288	\$ (8,652,267)	\$ 101,699,153

Depreciation expense was charged to functions as follows:

Governmental Activities

Instruction

Regular programs	\$ 2,958,255
Special education programs	646,715
Vocational programs	125,618
Other instructional programs	66,884
Special programs	202,839
Adult and continuing education programs	52,469

Support services

Student services	660
Instructional staff support	84,337
General administration	217,523
School administration	271,931
Business services	5,488
Plant services	471,480
Student transportation services	725,150
Central services	16,977
Other support services	943

Food services

Total Depreciation Expense for Governmental Activities	<u>917,220</u>
	\$ 6,764,489

The School Board has entered into contracts for the construction or renovation of various facilities as follows:

	<u>Contract</u> <u>Amount</u>	<u>Completed</u> <u>To Date</u>
<u>Construction in Progress</u>		
J.I. Barron Elementary	\$ 7,593,358	\$ 2,057,717
Pineville High	<u>11,410</u>	<u>10,460</u>
Total Construction in Progress	7,604,768	2,068,177
 <u>Maintenance Projects in Progress</u>		
Alexandria Senior High	809,016	529,826
Brame Junior High	395,603	316,025
J.I. Barron Elementary	223,669	219,224
Leslie Moore Elementary School	108,111	39,529
Martin Park Elementary School	1,280,451	1,186,782
Northwood High School	501,014	390,242

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	<u>Contract Amount</u>	<u>Completed To Date</u>
Paradise Elementary	47,185	43,647
Pineville Elementary	206,508	67,511
Pineville High School	1,469,036	1,186,782
Pineville Junior High	391,169	289,658
Buckeye High School	95,676	7,036
School Board Office	68,029	6,850
Tioga High School	720,718	95,122
Total Maintenance Projects in Progress	<u>6,316,185</u>	<u>4,378,234</u>
Total Projects in Progress	\$ 13,920,953	\$ 6,446,411

10. Changes in Agency Fund Deposits Due Others

A summary of changes in agency fund deposits due others follows:

	<u>Balance July 1, 2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2013</u>
School Activity Accounts	\$ 2,838,761	\$ 8,193,200	\$ 8,210,029	\$ 2,821,932

11. Long-Term Liabilities

The following is a summary of the long-term liabilities for the year ended June 30, 2013:

	<u>Balance July 1, 2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2013</u>
Workers' compensation claims	\$ 2,564,083	\$ 1,063,918	\$ 1,129,060	\$ 2,498,941
Liability claims	610,438	409,780	351,061	669,157
Postemployment benefit obligation	4,540,441	2,645,156	-	7,185,597
Compensated absences	11,552,915	11,477,058	11,552,915	11,477,058
Certificates of indebtedness	5,825,000	-	650,000	5,175,000
Bonded indebtedness	<u>86,105,000</u>	<u>14,410,000</u>	<u>19,134,000</u>	<u>81,381,000</u>
	\$ 111,197,877	\$ 30,005,912	\$ 32,817,036	\$ 108,386,753
		<u>June 30, 2013</u>	<u>Within One Year</u>	<u>More Than One Year</u>
Workers' compensation claims		\$ 2,498,941	\$ 1,232,477	\$ 1,266,464
Liability claims		669,157	227,246	441,911
Postemployment benefit obligation		7,185,597	-	7,185,597
Compensated absences		11,477,058	479,314	10,997,744
Certificates of indebtedness		5,175,000	680,000	4,495,000
Bonded indebtedness		<u>81,381,000</u>	<u>5,796,000</u>	<u>75,585,000</u>
		\$ 108,386,753	\$ 8,415,037	\$ 99,971,716

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Workers' Compensation Claims

During 1989, the Rapides Parish School Board established a limited risk management program for Workers' Compensation, which is included in the General Fund, to account for and finance its uninsured risks of loss relating to workers' compensation. The non-current portion of claims is not reported in the Governmental Funds, but is included in the Statement of Net Position. Under this program, the Rapides Parish School Board has a self-insured retention (SIR) of \$600,000 per accident and maintains an excess coverage through Safety National Casualty Corporation for the full statutory benefit. Workers' compensation claims and excess insurance premiums are paid from the Workers' Compensation Account, which is part of the General Fund. Settled claims have not exceeded this excess coverage since the inception of this plan. During the year ended June 30, 2013, workers' compensation benefits and related costs of \$1,433,369 (indemnity, medical, legal, and settlements) were paid from the Workers' Compensation Account. Liabilities include an amount for claims incurred, but not reported (IBNR). The School Board has no Aggregate Excess Liability insurance ("stop loss") to cover multiple workers' compensation claims during a fund year that might exceed expectations. Since the 1989 inception of workers' compensation self-funding, the School Board has not purchased "stop loss" insurance. Thus, the School Board is responsible to pay the SIR of \$600,000 of each accident without regard to the number or frequency of such accidents. The School Board rejected Aggregate Excess insurance. Since 1989, the School Board's payments within the SIR has never approached \$3,000,000 during any fund year. Changes in the balances of claim liabilities during the past two years are as follows:

	June 30, 2013	June 30, 2012
Unpaid claims - beginning of fiscal year	\$ 2,564,083	\$ 2,621,984
Incurred/adjusted claims (including IBNRs)	1,063,918	1,542,920
Claim payments	<u>(1,129,060)</u>	<u>(1,600,821)</u>
Unpaid claims - end of fiscal year	\$ 2,498,941	\$ 2,564,083

Liability Claims

Through Berkley Insurance Company., the School Board has a self-insured retention (SIR) plan for the first \$250,000 per occurrence for general liability, auto, and errors and omissions. Excess coverage is provided for amounts between \$250,000 and \$3,000,000 per occurrence. The third party administrator, Employers Risk Management Services, who processes and investigates claims and maintains records, provides for an aggregate stop loss of \$750,000, which means Rapides Parish School Board should not pay more than \$750,000 (after initial \$750,000 stop loss, subsequent claims have a \$1,000 SIR) in claims that are less than \$3,000,000 per occurrence in any one insurance year. Employers Risk Management Services estimates the liability for unpaid claims. Liabilities include an amount for claims that have been incurred, but not reported (IBNR). The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. The SIR for liability claims is paid by the General Fund. Settlements have not exceeded coverage for each of the past three fiscal years.

Property insurance is through Affiliated FM Insurance Company. The School Board has a self-insured retention (SIR) plan for the first \$250,000 per occurrence of property loss. Excess coverage is provided for the amounts between \$250,000 and \$150,000,000 (not withstanding sub-limits exclusions) per occurrence. The carrier and its agents investigate and handle the claims in accordance with the

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Notes to Basic Financial Statements

policy contract. The SIR for property claims is paid by the General Fund or the Reserve Fund as directed by the Board. Claims and settlements have not exceeded coverage for each of the past three years.

Changes in the balances of claims liabilities during the past two years are as follows:

	June 30, 2013	June 30, 2012
Unpaid claims - beginning of fiscal year	\$ 610,438	\$ 1,830,089
Incurred claims (including IBNRs)	409,780	1,091,018
Claim payments	(351,061)	(2,310,669)
Unpaid claims - end of fiscal year	\$ 669,157	\$ 610,438

Postemployment Benefit Obligation

The School Board implemented GASB No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits other than Pensions during the fiscal year beginning July 1, 2007. See Note 12 for further explanation of this obligation.

Compensated Absences

The liability for compensated absences is computed only at the end of each fiscal year. Compensated absences liabilities are reported in the Fund Financial Statements only if they have matured prior to the end of the year. All compensated absences liabilities are reflected in the Government-Wide Financial Statements. Compensated absences expenditures are paid by the fund that pays the salaries related to the liability.

Bonds and Certificates of Indebtedness

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the Parish and excess revenues from the General Fund. At June 30, 2013, the School Board has accumulated \$9,882,483 in the debt service funds for future debt requirements. Interest rates on bonds and certificates range from 0.10% - 4.87%. The annual requirements to amortize outstanding bonds and certificate of indebtedness are as follows:

<u>Year Ending June 30,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2014	\$ 6,476,000	\$ 2,612,429	\$ 9,088,429
2015	6,761,000	2,383,680	9,144,680
2016	7,039,000	2,133,854	9,172,854
2017	7,231,000	1,880,738	9,111,738
2018	7,529,000	1,641,100	9,170,100
2019-2023	23,302,000	5,062,188	28,364,188
2024-2028	21,493,000	2,427,162	23,920,162
2029-2032	6,725,000	529,065	7,254,065
	\$ 86,556,000	\$ 18,670,216	\$ 105,226,216

**Rapides Parish School Board
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Notes to Basic Financial Statements**

In accordance with Louisiana Revised Statute 39:562, the School Board is legally restricted from incurring long-term bonded debt in excess of 35 percent of the assessed value of taxable property. At June 30, 2013, the statutory limit was \$304,854,285 and outstanding bonded debt totaled \$71,381,000.

The School Board issued three general obligation school refunding bonds to refund Series 2003, 2004, and 2005 General Obligation Bonds. The purpose of the refunding was to lower the interest rates and provide taxpayer savings. The three refunding bonds are as follows:

The School Board issued \$3,895,000 of general obligation school refunding bonds to refund Series 2003 general obligation bonds for Pineville School District No. 52. The amount of defeased bonds totaled \$3,785,000. The reacquisition price exceeded the net carrying amount of the old debt by \$32,762. This amount is reported as deferred outflows of resources and amortized over the remaining life of the refunded debt. The balance of the deferred outflows of resources, net of fiscal year end June 30, 2013 amortization, is \$29,784. This refunding was undertaken to reduce total debt service payments over the next ten years by \$330,252 resulting in an economic gain of \$297,791.

The School Board issued \$4,955,000 of general obligation school refunding bonds to refund Series 2004 general obligation bonds for Rigolette School District No. 11. The amount of defeased bonds totaled \$4,645,000. The reacquisition price exceeded the net carrying amount of the old debt by \$44,750. This amount is reported as deferred outflows of resources and amortized over the remaining life of the refunded debt. The balance of the deferred outflows of resources, net of fiscal year end June 30, 2013 amortization, is \$41,021. This refunding was undertaken to reduce total debt service payments over the next eleven years by \$376,051 resulting in an economic gain of \$337,533.

The School Board issued \$5,560,000 of general obligation school refunding bonds to refund Series 2005 general obligation bonds for Rigolette School District No. 11. The amount of defeased bonds totaled \$5,170,000. The reacquisition price exceeded the net carrying amount of the old debt by \$55,769. This amount is reported as deferred outflows of resources and amortized over the remaining life of the refunded debt. The balance of the deferred outflows of resources, net of fiscal year end June 30, 2013 amortization, is \$51,479. This refunding was undertaken to reduce total debt service payments over the next twelve years by \$317,529 resulting in an economic gain of \$275,203.

Two Qualified School Construction Bonds were issued in 2009 and 2011 and require the School Board to make mandatory sinking fund deposits annually in the amount of \$200,000 and \$466,666, respectively. The sinking fund deposits will result in balloon principal payments of \$3,000,000 and \$7,000,000, respectively, made payable upon the final maturity date.

12. Postemployment Health Care and Life Insurance Benefits

The Rapides Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Rapides Parish School Board's employees become eligible for these benefits if they reach normal retirement age while working for the Rapides Parish School Board. These benefits for retirees and similar benefits for active employees are provided through the State Employees Group Benefits Program, whose monthly premiums are paid jointly by the employee and the Rapides Parish School Board. There were 1,917 retirees participating in the insurance program during this fiscal year.

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Notes to Basic Financial Statements

Plan Description

The Rapides Parish School Board participates in a fully insured health insurance and life insurance program administered by the Louisiana Office of Group Benefits (OGB).

Medical benefits are provided through the Louisiana Office of Group Benefits (OGB) and involve several statewide networks and one HMO with a premium structure by region. The plan provisions are contained in the official plan documents of the OGB, available at www.groupbenefits.org - "Quick Links" - "Health Plans". The OGB plan is a fully insured, multiple-employer arrangement and has been deemed to be an *agent multiple-employer plan* for financial reporting purposes and for this valuation. The OGB "Medicare Advantage" plan has been assumed to apply to those employees after Medicare eligibility for purposes of this valuation. Medical benefits are provided to employees upon actual retirement. More than 80% of the employees are covered by the Teachers' Retirement System of Louisiana (TRSL), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; or, age 65 and 20 years of service. For employees not covered by TRSL, it was assumed that age 60 and 10 years of service also applied in addition to the foregoing provisions.

Life insurance coverage under the OGB program is available to retirees by election. The employer pays 50% of the cost of the retiree life insurance. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance. Insurance coverage amounts are reduced by 25% at age 65 and by an additional 25% at age 70 according to the OGB plan provisions.

A financial report may be obtained by writing to Office of Group Benefits, 7389 Florida Boulevard, Suite 400, Baton Rouge, Louisiana 70806.

Contribution Rates

Employees do not contribute to their postemployment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents of the OGB, available at www.groupbenefits.org - "Quick Links" - "Health Plans".

Funding Policy

Until fiscal year ending June 30, 2007, The Rapides Parish School Board recognized the cost of providing postemployment medical and life insurance benefits (the Rapides Parish School Board's portion of the retiree medical and life insurance benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the postemployment benefits on a pay-as-you-go basis. In the fiscal years ending June 30, 2013 and 2012, the Rapides Parish School Board's portion of health care and life insurance funding cost for retired employees totaled \$12,765,430 and \$11,819,842, respectively. This amount was applied toward the Net OPEB Benefit Obligation as shown in the table on the following page.

Effective with the fiscal year beginning July 1, 2007, the Rapides Parish School Board implemented the new accounting principles as issued by Government Accounting Standards Board, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions* (GASB 45). The funding policy is not to fund the Annual Required Contribution (ARC) except to the extent of the current year's retiree funding costs.

Rapides Parish School Board
June 30, 2013
Notes to Basic Financial Statements

The Office of Group Benefits has sole authority over the plans and informs the School Board and plan members of their obligation in funding the plans.

Annual Required Contribution

The Rapides Parish School Board's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with generally accepted accounting principles as issued by GASB 45. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years has been used for the postemployment benefits. The total ARC for the fiscal year beginning July 1, 2012 and 2011 is \$15,491,542 and \$14,895,713, as set forth in the table below:

	<u>2013</u>	<u>2012</u>
Normal cost	\$ 3,387,258	\$ 3,256,979
30-year UAL amortization amount	<u>12,104,284</u>	<u>11,638,734</u>
Annual required contribution (ARC)	\$ 15,491,542	\$ 14,895,713

Net Postemployment Benefit Obligation (Asset)

The table below shows Rapides Parish School Board's Net Other Postemployment Benefit (OPEB) Obligation (Asset) for fiscal year ending June 30, 2013:

	<u>2013</u>	<u>2012</u>
Beginning Net OPEB Obligation (Asset)	\$ 4,540,441	\$ 1,491,157
Annual required contribution (ARC)	15,491,542	14,895,713
Interest on Net OPEB Obligation (Asset)	181,618	59,646
ARC Adjustment	<u>(262,574)</u>	<u>(86,233)</u>
OPEB Cost	15,410,586	14,869,126
Contribution	-	-
Current year retiree premium	<u>(12,765,430)</u>	<u>(11,819,842)</u>
Change in Net OPEB Obligation	<u>2,645,156</u>	<u>3,049,284</u>
Ending Net OPEB Obligation	\$ 7,185,597	\$ 4,540,441

The following table shows Rapides Parish School Board's annual postemployment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded postemployment benefits (PEB) liability (asset):

<u>Fiscal Year</u> <u>Ended</u>	<u>Annual</u> <u>OPEB Cost</u>	<u>Percentage</u> <u>of Annual</u> <u>Cost</u> <u>Contributed</u>	<u>Net OPEB</u> <u>Liability</u> <u>(Asset)</u>
June 30, 2013	\$ 15,410,586	82.84%	\$ 7,185,597
June 30, 2012	\$ 14,869,126	79.49%	\$ 4,540,441

Funded Status and Funding Progress

In the fiscal year ending June 30, 2013 and 2012, Rapides Parish School Board made no contributions to its postemployment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of June 30, 2013 and 2012, the Actuarial Accrued Liability (AAL) was \$209,306,499 and \$201,256,249, respectively for the years then ended, which is defined as that

Rapides Parish School Board
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Notes to Basic Financial Statements

portion, as determined by a particular actuarial cost method (the Rapides Parish School Board uses the Projected Unit Credit Cost Method), of the actuarial present value of postemployment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal years 2013 and 2012, the entire actuarial accrued liability of as stated above, was unfunded. The funding status is as follows:

	<u>2013</u>	<u>2012</u>
Actuarial accrued liability (AAL)	\$ 209,306,499	\$ 201,256,249
Actuarial value of plan assets	<u>-</u>	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	\$ 209,306,499	\$ 201,256,249
 Funded ratio (actuarial value of plan assets/AAL)	 0.0%	 0.0%
 Covered payroll (active plan members)	 \$ 123,464,875	 \$ 119,123,604
 UAAL as a percentage of covered payroll	 169.53%	 168.95%

The Schedule of Funding Progress presented as required supplemental information presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for postemployment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by Rapides Parish School Board and its employee plan members) at the time of the valuation and on the pattern of sharing costs between Rapides Parish School Board and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between Rapides Parish School Board and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method

The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Rapides Parish School Board
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Notes to Basic Financial Statements

Actuarial Value of Plan Assets

As of June 30, 2013, there are not any assets. It is anticipated that in future valuations a smoothed market value consistent with Actuarial Standards Board ASOP 6 will be used.

Turnover Rate

An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 10%. The rates for each age are below:

<u>Age</u>	<u>Percent Turnover</u>
18 – 25	20.0%
26 – 40	13.0%
41 – 54	9.0%
55+	6.0%

Postemployment Benefit Plan Eligibility Requirements

It is assumed that entitlement to benefits will commence six years after earliest eligibility to enter the D.R.O.P. as described on the first page of this note under the heading "*Plan Description*". Medical benefits are provided to employees upon actual retirement. More than 80% of the employees are covered by the Teachers' Retirement System of Louisiana (TRSL), whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; or, age 65 and 20 years of service. For employees not covered by TRSL, it was assumed that age 60 and 10 years of service also applied in addition to the foregoing provisions. Entitlement to benefits continue through Medicare to death.

Investment Return Assumption (Discount Rate)

Generally accepted accounting principles as applied to governments state that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the rate of return on School Board funds used in the course of its financial activity.

Health Care Cost Trend Rate

The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5.0% for ten years out and later.

Zero trend has been assumed for valuing life insurance.

Mortality Rate

The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is a recently published mortality table which has been used in determining the value of accrued

Rapides Parish School Board
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Notes to Basic Financial Statements

benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

Method of Determining Value of Benefits

The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by Rapides Parish School Board for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The OGB rates provided are "unblended" rates for active and retired as required by GASB 45 valuation purposes. It has been assumed that the Humana Medicare Advantage program will be elected by 20% of retirees in the future.

13. Net Position and Fund Balances

Nonspendable Fund Balances

The School Board has recorded a nonspendable fund balance of \$191,542 for unused food commodities in the Fund Financial Statements. This amount is recorded as unrestricted net position in the Government-Wide Financial Statements.

The School Board has recorded the principal amount of the original donation of \$3,000 in the F. P. Joseph Memorial Permanent Fund as nonspendable fund balance in accordance with the donor's bequest. The additional amount of \$12,284 that has accumulated in that fund is also shown as restricted fund balance and as restricted net position.

Restricted Fund Balances

In accordance with the provisions of the sales tax propositions passed by the voters on June 19, 1967, and May 2, 1987, the Rapides Parish School Board has a \$509,182 restriction on total net position and related fund balances for salaries and related benefits of all School Board employees from enabling legislation. This restriction is in the Sales Tax Special Revenue Funds and is a result from the wording of the sales tax resolution approved by voters.

The United States Department of Agriculture mandates that a percentage of funds received in regards to the Kisatchie National Forest be used to further forest education. The School Board has reported this accumulated unspent total of \$206,030 as of June 30, 2013, as restricted fund balance and as restricted net position.

The School Board reports restricted fund balance and net position in the amount of \$9,882,483 for debt service.

The School Board also reports restricted fund balance for capital projects in the amount of \$11,743,509. This amount is also shown as restricted net position.

External parties have restricted the use of many special revenue funds totaling \$11,217,973. It is recorded as restricted net position and restricted fund balances.

**Rapides Parish School Board
June 30, 2013
Notes to Basic Financial Statements**

Committed Fund Balances

The School Board has formally designated the use of \$1,663,196 for workers' compensation by recording it as committed fund balances. This amount is shown as unrestricted net position.

Assigned Fund Balances

School Lunch/Breakfast Fund accounts for monies received from federal, state, and local sources through grants, equalization funds, and fees charged for meals. The remaining balance in this fund totaling \$4,139,344 is shown as assigned fund balance for the governmental funds, and unrestricted net position on the government-wide financial statements.

The balance of \$233 remaining in the Technology Fund originating from General Fund monies to be used by the Director of Technology is shown as assigned fund balance and unrestricted Net Position.

Deficit Fund Balances

The following fund had a deficit balance at June 30, 2013:

<u>Fund</u>	<u>Deficit</u>
Ruby-Wise No. 56 District Maintenance	\$ 117,936

The School Board significantly reduced appropriations for this fund for the 2012-2013 fiscal year in an attempt to eliminate the deficit fund balance. However, District 56 remains with a deficit fund balance at June 30, 2013. During the budget process for the 2013-2014 year, the Board approved to transfer \$100,000 to this fund from the General Fund in an effort to eliminate the deficit fund balance. A committee continues to review all expenses labeled as routine maintenance of the schools, and approval of the Assistant Superintendent is required for all expenses for these funds other than routine maintenance.

14. Retirement Systems

The Rapides Parish School Board contributes to the Teachers' Retirement System of Louisiana, the Louisiana School Employees' Retirement System, and the Louisiana State Employees' Retirement System.

A. Teachers' Retirement System of Louisiana (TRSL)

The Teachers' Retirement System of Louisiana is the administrator of a cost-sharing multiple-employer defined benefit pension plan. Section 11:702 of the Louisiana Revised Statutes assigns the authority to establish and amend benefit provisions to the Teachers' Retirement System of Louisiana Board of Trustees. Teachers' Retirement System of Louisiana provides pension benefits, deferred retirement allowances, and death and disability benefits. The Teachers' Retirement System of Louisiana issues a publicly available financial report that includes financial statements and required supplementary information for TRSL. A copy of that report may be obtained by writing to Teachers' Retirement System of Louisiana, P.O. Box 94123, Baton Rouge, Louisiana 70804-9123.

Rapides Parish School Board
June 30, 2013
Notes to Basic Financial Statements

Teachers' Retirement System of Louisiana Regular Plan members, Plan A members, and ORP Plan members are required to contribute 8.00% of their annual covered salary, and the Rapides Parish School Board is required to contribute at an actuarially determined rate. The current rate is 24.50% of annual covered payroll. The contribution requirements of plan members and the Rapides Parish School Board are established and may be amended by the Teachers' Retirement System of Louisiana Board of Trustees. The Rapides Parish School Board's contributions to TRSL for the years ended June 30, 2013, 2012, and 2011, were \$27,078,386, \$25,543,590, and \$22,159,475, respectively, equal to the required contributions for each year.

B. Louisiana School Employees' Retirement System (LSERS)

The Louisiana School Employees' Retirement System is the administrator of a cost-sharing multiple-employer defined benefit pension plan. Section 11:1001 of the Louisiana Revised Statutes assigns the authority to establish and amend benefit provisions to the Louisiana School Employees' Retirement System Board of Trustees. Louisiana School Employees' Retirement System provides pension benefits and death and disability benefits. The Louisiana School Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for LSERS. A copy of that report may be obtained by writing to Louisiana School Employees' Retirement System, P.O. Box 44516, Baton Rouge, Louisiana 70804.

The Louisiana School Employees' Retirement System members are required to contribute 7.50% of their annual covered salary, and the Rapides Parish School Board is required to contribute 30.80%, which is an actuarially determined rate. The contribution requirements of plan members and the Rapides Parish School Board are established and may be amended by the Louisiana School Employees' Retirement System Board of Trustees. The Rapides Parish School Board's contributions to the LSERS for the years ended June 30, 2013, 2012, and 2011, were \$2,660,440, \$2,428,465, and \$2,098,540, respectively, equal to the required contributions for each year.

C. Louisiana State Employees' Retirement System (LASERS)

The Louisiana State Employees' Retirement System is the administrator of a cost-sharing multiple-employer defined benefit pension plan. Section 11:401 of the Louisiana Revised Statutes assigns the authority to establish and amend benefit provisions to the Louisiana State Employees' Retirement System Board of Trustees. Louisiana State Employees' Retirement System provides pension benefits and death and disability benefits. The Louisiana State Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for LASERS. A copy of that report may be obtained by writing to Louisiana State Employees' Retirement System, P.O. Box 44213, Baton Rouge, Louisiana, 70804-4213.

Louisiana State Employees' Retirement System members are required to contribute 7.50% of their annual covered salary, and the Rapides Parish School Board is required to contribute at an actuarially determined rate. The current rate is 29.10% of annual covered payroll. The contribution requirements of plan members and the Rapides Parish School Board are established and may be amended by the Louisiana State Employees' Retirement System Board of Trustees. The Rapides Parish School Board's contributions to the Louisiana State Employees' Retirement System for the years ended June 30, 2013, 2012, and 2011, were \$86,460, \$93,533, and \$111,224, respectively, equal to the required contributions for each year.

Rapides Parish School Board
June 30, 2013
Notes to Basic Financial Statements

15. Commitments and Contingencies

Grant Audit

The Rapides Parish School Board receives grants for specific purposes that are subject to review and audit by the Louisiana Department of Education and/or U.S. Department of Education or other grantor agencies. Such audits could result in a request for reimbursement for disallowed costs under the terms of the grant agreements. In the opinion of management, such disallowance, if any, would be insignificant.

Construction Commitments

The School Board has entered into contracts for the construction or renovation of various facilities. See note 9 for a detailed list.

16. Risk Management

The Rapides Parish School Board is a defendant in several lawsuits. Management and legal counsel for the Rapides Parish School Board believe that the potential claims against the Rapides Parish School Board not covered by insurance reserves would not materially affect the Rapides Parish School Board's financial position. See Note 11 for detail information about workers' compensation and liability claims.

17. On-Behalf Payments

The accompanying financial statements include on-behalf payments made by the Rapides Parish Tax Collector for \$804,058 and the State of Louisiana for \$45,390 to the Teachers' Retirement System of Louisiana for employee retirement benefits. The total amount of \$849,448 is recorded in the accounting system of the Rapides Parish School Board.

Required Supplemental Information - Part II

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
General Fund
Year Ended June 30, 2013**

Statement H-1

Variance with
Final Budget -
Positive
(Negative)

	<u>Budget</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>		
Revenues				
Local sources				
Taxes				
Ad valorem taxes	\$ 16,087,000	\$ 17,789,000	\$ 17,744,901	\$ (44,099)
Sales and miscellaneous taxes	12,100,000	11,800,000	11,888,514	88,514
Rentals, leases and royalties	30,000	45,000	51,456	6,456
Interest earnings	37,100	42,100	50,995	8,895
Other	987,710	987,710	1,104,090	116,380
State sources				
Equalization	128,099,458	128,507,741	128,507,741	-
Other	1,143,000	1,443,000	1,393,058	(49,942)
Federal sources	546,500	546,500	626,617	80,117
Total Revenues	<u>159,030,768</u>	<u>161,161,051</u>	<u>161,367,372</u>	<u>206,321</u>
Expenditures				
Current				
Instruction				
Regular programs	85,725,598	87,410,324	85,682,414	1,727,910
Special education programs	26,915,183	28,050,693	27,559,472	491,221
Vocational programs	3,523,606	3,411,056	3,312,935	98,121
Other instructional programs	1,637,661	1,707,986	1,685,681	22,305
Special programs	2,053,269	2,141,119	2,122,003	19,116
Adult and continuing education programs	40,200	40,200	38,362	1,838
Support services				
Student services	9,709,351	10,170,575	9,924,490	246,085
Instructional staff support	5,034,619	5,191,929	4,939,731	252,198
General administration	3,456,016	3,638,516	2,903,394	735,122
School administration	11,925,550	12,661,250	12,440,297	220,953
Business services	1,312,064	1,338,764	1,308,473	30,291
Plant services	6,709,215	7,965,715	7,116,631	849,084
Student transportation services	11,397,551	11,628,584	10,923,249	705,335
Central services	1,887,068	1,842,668	1,743,697	98,971
Other support services	120,948	125,098	126,721	(1,623)
Food services	551,120	772,520	764,579	7,941
Community service programs	36,000	37,962	37,779	183
Capital outlay	533,000	1,220,500	1,969,930	(749,430)
Debt service				
Principal retirement	515,000	543,000	514,999	28,001
Interest and fiscal charges	150,363	151,463	149,106	2,357
Total Expenditures	<u>173,233,382</u>	<u>180,049,922</u>	<u>175,263,943</u>	<u>4,785,979</u>
Excess (Deficiency) of Revenues Over Expenditures	(14,202,614)	(18,888,871)	(13,896,571)	4,992,300
Other Financing Sources (Uses)				
Transfers in	23,170,500	22,950,500	23,134,415	183,915
Transfers out	(8,556,659)	(8,204,062)	(8,235,564)	(31,502)
Local revenue transfers - other LEAs	(740,124)	(450,325)	(450,322)	3
Proceeds from insurance	-	2,000,000	2,000,000	-
Proceeds from sale of capital assets	-	20,000	18,781	(1,219)
Total Other Financing Sources (Uses)	<u>13,873,717</u>	<u>16,316,113</u>	<u>16,467,310</u>	<u>151,197</u>
Net Change in Fund Balance	(328,897)	(2,572,758)	2,570,739	5,143,497
Fund Balance - Beginning of Year	<u>20,961,040</u>	<u>20,961,040</u>	<u>20,961,040</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 20,632,143</u>	<u>\$ 18,388,282</u>	<u>\$ 23,531,779</u>	<u>\$ 5,143,497</u>

GAAP serves as the budgetary basis of accounting.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
School Lunch/Breakfast Fund
Year Ended June 30, 2013**

Statement H-2

	Budget		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Local sources				
Interest earnings	\$ 3,000	\$ 3,000	\$ 4,042	\$ 1,042
Food services	1,995,000	1,995,000	1,889,079	(105,921)
State sources				
Equalization	202,640	202,640	202,640	-
Federal sources	9,895,000	9,895,000	9,842,158	(52,842)
Total Revenues	12,095,640	12,095,640	11,937,919	(157,721)
Expenditures				
Current				
Food services	15,016,463	15,016,463	13,569,792	1,446,671
Capital outlay	200,000	200,000	135,565	64,435
Total Expenditures	15,216,463	15,216,463	13,705,357	1,511,106
Excess (Deficiency) of Revenues Over Expenditures	(3,120,823)	(3,120,823)	(1,767,438)	1,353,385
Other Financing Sources (Uses)				
Transfers in	2,245,455	2,245,455	2,208,021	(37,434)
Net Change in Fund Balance	(875,368)	(875,368)	440,583	1,315,951
Fund Balance - Beginning of Year	3,890,303	3,890,303	3,890,303	-
Fund Balance - End of Year	\$ 3,014,935	\$ 3,014,935	\$ 4,330,886	\$ 1,315,951

GAAP serves as the budgetary basis of accounting.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Funding Progress**

Statement I

Postemployment Health Care and Life Insurance Benefits

	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013
Actuarial Valuation Date	\$ -	\$ -	\$ -	\$ -	\$ -
Actuarial Value of Assets (a)	141,205,192	203,254,912	219,840,513	201,256,249	209,306,499
Actuarial Accrued Liability (AAL) (b)*	\$ 141,205,192	\$ 203,254,912	\$ 219,840,513	\$ 201,256,249	\$ 209,306,499
Unfunded AAL (UAAL) (b-a)	0.00%	0.00%	0.00%	0.00%	0.00%
Funded Ratio (a/b)					
Covered Payroll (c)	\$ 101,093,222	\$ 131,665,054	\$ 126,649,850	\$ 119,123,604	\$ 123,464,875
Unfunded AAL (Funding Excess) as a					
Percentage of Covered Payroll ((b-a)/c)	139.68%	154.37%	173.58%	168.95%	169.53%

* The unit credit cost method is used for funding purposes.

Supplemental Information

Rapides Parish School Board Nonmajor Governmental Funds

Special Revenue Funds - Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The abbreviations for No Child Left Behind (NCLB) is used in many of the following descriptions of special revenue funds.

Rapides Foundation Fund

Rapides Foundation Fund accounts for grants from the Rapides Foundation received to supplement and enhance opportunities to upgrade teaching and improve instructional and curriculum resources within the overall strategic planning process already underway.

Parishwide Repair Fund and School Districts No. 11, No. 16, No. 22A, No. 27, No. 50, No. 51, No. 52, No. 55, No. 56, No. 57, No. 58, No. 61, and No. 62 Maintenance Funds

The Parishwide Repair Fund and the School District Maintenance Funds account for the proceeds of state revenue sharing funds and ad valorem taxes levied for maintaining and improving school facilities in Rapides Parish.

Career and Technical Education Fund

The Career and Technical Education Fund accounts for federal and local funds used to expand and improve agriculture, business, home economics, technology, education, health occupations, marketing, and industrial arts.

Buckeye Food Preservation Fund

The Buckeye Food Preservation Fund accounts for proceeds from a special ad valorem tax for the purpose of constructing, improving, maintaining, and/or operating the Food Preservation Laboratory in Big Island School District No. 50 of Rapides Parish.

Poland Food Preservation Fund

The Poland Food Preservation Fund accounts for proceeds from a special ad valorem tax for the purpose of constructing, improving, maintaining, and/or operating the Food Preservation Laboratory in Poland School District No. 55 of Rapides Parish.

Sales Tax Funds

The Sales Tax Funds account for the portion (one percent) of sales and use tax received by the Rapides Parish School Board for supplementing salaries of Rapides Parish School Board personnel.

Technology Fund

Technology Fund accounts for funds transferred from the General Fund to be used by the Director of Technology throughout the district to implement technology programs.

Interest Fund

Interest Fund accounts for the accumulation of interest earnings on the checking accounts of federal programs for Titles I, II, III, IV, and V from prior years.

**Rapides Parish School Board
Nonmajor Governmental Funds**

NCLB Homeless Assistance Act Title I Fund

NCLB Homeless Assistance Act Title I Fund accounts for federal funds for the education of homeless children and makes funds available to help find and enroll homeless children and youth in school. NCLB signifies No Child Left Behind.

NCLB Title I Migrant Fund

NCLB Title I Migrant Fund accounts for federal funds for children of migrant parents. This service is supplementary and is designed to meet the special needs of migratory children.

Indian Education Fund

The Indian Education Fund accounts for federal funds used to improve the academic performance of Indian students through a tutorial and guidance program.

NCLB Title I Fund

NCLB Title I Fund (Improving America's Schools Act) accounts for federal funds for economically and educationally deprived school children. The Title I services are provided through various projects that are designed to meet the special needs of educationally deprived children. The activities supplement, rather than replace, state and locally mandated activities.

NCLB Title II Fund

NCLB Title II Fund accounts for federal funds used to expand and improve in-service training of teachers and other appropriate school personnel in the fields of mathematics and science. Class-size reduction funds are used to help improve student achievement by adding additional highly qualified teachers to ensure that class size is reduced.

NCLB Title III Fund

NCLB Title III Fund accounts for federal funds used to provide intensive English language instruction and to bring about a greater understanding of the cultural backgrounds for foreign students.

Miscellaneous Fund

The Miscellaneous Fund accounts for the cash account of grant programs, as well as the set aside funds from the Federal National Forest Schools and Roads Grant.

Special Education Fund

Special Education Fund accounts for federal, state, and local funds which are specifically restricted for expenditures and activities which promote free and appropriate public education to all eligible school children in the Rapides Parish School System.

Rapides Parish School Board Nonmajor Governmental Funds

8-G Grants Fund

8-G Grants Fund accounts for state assistance derived from offshore drilling activities. The funds are dedicated for the purchase of instructional material and text books, for the remediation of high school students failing LEAP tests, for the continuation of six productive writing to read computer labs, for the telecommunication project at Glenmora High School, for the satellite courses at Bolton High School, for tutoring expelled students at Brame Middle and Tioga Jr. High Schools, and for supplementing the program for high risk four year-olds.

TANF Fund

TANF (Temporary Assistance for Needy Families) Fund accounts for federal grants to assist needy families with children. The money is primarily used in the pre-GED skills option program and various preschool programs.

RIF Fund

RIF (Reading is Fundamental) Fund accounts for local funds used to provide recreational reading for students in grades Pre-K through 8.

Education Excellence Fund

Education Excellence Fund accounts for Tobacco Settlement funds received. These are restricted state funds that must be expended per a local expenditure plan approved by the Joint Committee on Education.

TAP Forest Hill Elementary Fund

The TAP (Teacher Advancement Program) at Forest Hill Elementary Fund accounts for donations received from various local sources used to fund the costs of two master and six mentor teachers' salary addendums and the cost of one teacher replacement salary.

Cecil Picard LA 4 Early Childhood and Community Development Block Grants Funds

Cecil Picard LA 4 Early Childhood and Community Development Block Grants (CDBG) Funds account for state and federal funds, respectively, to provide access to universal high quality, developmentally appropriate prekindergarten classes to four-year-old children who are eligible to enter public school kindergarten the following year.

Migrant Donations

Migrant Donations Fund accounts for donations given by local sources to aid in migrant education for Rapides Parish School students.

**Rapides Parish School Board
Nonmajor Governmental Funds**

Virginia Howard Musical Fund

Virginia Howard Musical Fund accounts for a private donation from the Virginia M. Howard Foundation and the First United Methodist Church of Alexandria, Louisiana which is used to fund materials, supplies, and related expenses for the Music and Performing Arts Department at Pineville High School.

Homeless Donations Fund

Homeless Donations Fund accounts for donations given by local sources to aid in homeless intervention for Rapides Parish School students.

Louisiana Advanced Placement Test Fund

Louisiana Advanced Placement Test Fund accounts for federal funds received to help raise academic standards through advanced placement programs and increase the number of students who participate and succeed in the programs.

Louisiana Charities Trust Fund

Louisiana Charities Trust Fund accounts for donations received for twelve elementary schools to assist with instructional related expenditures, computers, before- and after-school tutoring, field trips, books, and magazines.

Louisiana Campaign for Tobacco-Free Living Fund

Louisiana Campaign for Tobacco-Free Living Fund accounts for state funds received for Arthur F. Smith Middle Magnet School to promote tobacco prevention and control advocacy.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources and payment of general obligation debt principal and interest from governmental resources.

School Districts No. 11, No. 16, No. 22A, No. 27, No. 50, No. 51, No. 52, No. 56, No. 57, No. 58, and No. 62 Debt Service Funds and QSCB Bonds Funds

The School Districts Debt Service Funds are used to accumulate monies for payment of the nineteen remaining bond issues and one certificate of indebtedness. The bonds were issued by the respective school districts for the purpose of acquiring and improving sites, erecting and equipping additional public school buildings, acquiring necessary equipment and furnishings, and improving existing public school buildings. The bond issues are financed by a special property tax levy on property within the territorial limits of the appropriate school districts. The certificate of indebtedness is financed by excess revenues from the General Fund.

**Rapides Parish School Board
Nonmajor Governmental Funds**

Capital Projects Funds - Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

School Districts No. 11, No. 16, No. 57, No. 62, Energy, and QSCB Bonds Funds

The School Districts Capital Projects Funds account for financial resources to be used to acquire, construct, or improve public school facilities within the respective school districts.

Permanent Fund - Permanent funds account for resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the School Board's programs – that is, for the benefit of the School district.

F. P. Joseph Memorial Fund

The F. P. Joseph Memorial Permanent Fund accounts for a bequest of \$1,000 each to the Glenmora, Forest Hill, and Southwest Rapides High Schools. Since the time of the bequest, the Forest Hill and Southwest Rapides High Schools have been closed. The funds have been invested, and the interest is used each year at commencement to award the "Mary and F. P. Joseph Memorial Medal" to the deserving students selected by the Principal of Glenmora High School.

Rapides Parish School Board
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2013

Statement J-1
(Continued)

Special Revenue Funds									
	Rapides Foundation	Parishwide Repair	School Districts Maintenance	Career and Technical Education	Buckeye Food Preservation	Poland Food Preservation	Sales Tax No. 1	Sales Tax No. 2	Technology
Assets									
Cash and cash equivalents	\$ 6,452	\$ 1,601,074	\$ 9,725,222	\$ -	\$ 154,555	\$ 69,232	\$ 51,372	\$ 18,650	\$ 233
Certificate of deposit	-	-	-	-	-	-	-	-	-
Receivables	-	28,229	6,544	7,988	-	225	-	-	-
Due from other funds	56	703	123,587	-	-	-	2,069,580	2,069,580	-
Interfund receivables	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-	-
Total Assets	\$ 6,508	\$ 1,630,006	\$ 9,855,353	\$ 7,988	\$ 154,555	\$ 69,457	\$ 2,120,952	\$ 2,088,230	\$ 233
Liabilities and Fund Balances									
Liabilities									
Accounts payable	\$ 552	\$ 60,032	\$ 685,749	\$ 171	\$ 1,227	\$ 958	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	5,956	3,285	49,217	1	-	-	800,000	1,000,000	-
Interfund payables	-	-	187,500	7,816	-	-	1,200,000	700,000	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	6,508	63,317	932,466	7,988	1,227	958	2,000,000	1,700,000	-
Fund balances									
Nonspendable	-	-	-	-	-	-	-	-	-
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	120,952	388,230	-
Salaries and related benefits	-	-	-	-	-	-	-	-	-
National forest education opportunity	-	-	-	-	-	-	-	-	-
Other special purposes	-	1,566,689	9,040,823	-	153,328	68,499	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Assigned	-	-	(117,936)	-	-	-	-	-	233
Unassigned	-	-	8,922,887	-	153,328	68,499	120,952	388,230	-
Total Fund Balances (Deficit)	-	1,566,689	8,922,887	-	153,328	68,499	120,952	388,230	233
Total Liabilities and Fund Balances	\$ 6,508	\$ 1,630,006	\$ 9,855,353	\$ 7,988	\$ 154,555	\$ 69,457	\$ 2,120,952	\$ 2,088,230	\$ 233

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2013

Statement J-1
(Continued)

Special Revenue Funds									
	Interest	NCLB Homeless Assistance Act Title I	NCLB Title I Migrant	Indian Education	NCLB Title I	NCLB Title II	NCLB Title III	Miscellaneous	Special Education
Assets									
Cash and cash equivalents	\$ 130,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 728,887	\$ 284,928
Certificate of deposit	-	-	-	-	-	-	-	-	-
Receivables	-	8,184	6,118	2,350	1,961,734	228,882	16,089	-	1,010,167
Due from other funds	-	-	-	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	1,579,143	-
Other assets	-	-	-	-	1,893	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-	-
Total Assets	\$ 130,909	\$ 8,184	\$ 6,118	\$ 2,350	\$ 1,963,627	\$ 228,882	\$ 16,089	\$ 2,306,030	\$ 1,295,095
Liabilities and Fund Balances									
Liabilities									
Accounts payable	\$ -	\$ 97	\$ -	\$ -	\$ 19,844	\$ 8,629	\$ 135	\$ -	\$ 8,335
Contracts payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	3,794	-	162	1,506,310	134,375	15,392	-	596,985
Interfund payables	-	4,293	6,118	2,188	437,473	85,878	562	2,100,000	443,118
Deferred revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	-	8,184	6,118	2,350	1,963,627	228,882	16,089	2,100,000	1,048,438
Fund balances									
Nonspendable	-	-	-	-	-	-	-	-	-
Permanent fund - nonexpendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-
Salaries and related benefits	-	-	-	-	-	-	-	206,030	-
National forest education opportunity	-	-	-	-	-	-	-	-	-
Other special purposes	130,909	-	-	-	-	-	-	-	246,657
Debt service	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	130,909	-	-	-	-	-	-	206,030	246,657
Total Liabilities and Fund Balances	\$ 130,909	\$ 8,184	\$ 6,118	\$ 2,350	\$ 1,963,627	\$ 228,882	\$ 16,089	\$ 2,306,030	\$ 1,295,095

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2013

Statement J-1
(Continued)

Special Revenue Funds										
	8-G Grants	TANF	RIF	Education Excellence	TAP Forest Hill Elementary	Community Development Block Grants	Cecil Picard LA 4 Early Childhood	Migrant Donations	Virginia Howard Musical	
Assets	\$ -	\$ -	\$ -	\$ 1,876	\$ 1,484	\$ -	\$ -	\$ -	\$ -	
	-	-	-	-	-	-	-	-	-	
	64,838	177,655	-	99	5,488	711,111	20,861	-	-	
	-	-	-	-	-	-	14,943	-	-	
	-	-	-	-	-	-	-	-	-	
	-	-	-	1,786,417	-	-	-	-	-	
Total Assets	\$ 64,838	\$ 177,655	\$ -	\$ 1,788,392	\$ 6,972	\$ 711,111	\$ 35,804	\$ -	\$ -	
Liabilities and Fund Balances										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,542	\$ -	\$ -	
	-	-	-	-	-	-	-	-	-	
	34,933	167,467	-	-	3,746	204,336	-	-	-	
	29,905	10,188	-	-	1,742	506,775	34,262	-	-	
	-	-	-	1,786,417	-	-	-	-	-	
Total Liabilities	64,838	177,655	-	1,786,417	5,488	711,111	35,804	-	-	
Fund balances										
	Nonspendable	-	-	-	-	-	-	-	-	
	Permanent fund - nonexpendable	-	-	-	-	-	-	-	-	
	Restricted	-	-	-	-	-	-	-	-	
	Salaries and related benefits	-	-	-	-	-	-	-	-	
	National forest education opportunity	-	-	-	-	-	-	-	-	
	Other special purposes	-	-	-	1,975	1,484	-	-	-	
	Debt service	-	-	-	-	-	-	-	-	
	Capital projects	-	-	-	-	-	-	-	-	
	Permanent fund - expendable	-	-	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	-	-		
Unassigned	-	-	-	-	-	-	-	-	-	
Total Fund Balances (Deficit)	-	-	-	1,975	1,484	-	-	-	-	
Total Liabilities and Fund Balances	\$ 64,838	\$ 177,655	\$ -	\$ 1,788,392	\$ 6,972	\$ 711,111	\$ 35,804	\$ -	\$ -	

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2013

Statement J-1
(Continued)

		Special Revenue Funds				Debt Service Funds	
		Homeless Donations	Louisiana Advanced Placement Test	Louisiana Charities Trust	Louisiana Campaign for Tobacco-Free Living	Rigolette No. 11	Forest Hill No. 16
Assets							
Cash and cash equivalents		\$ 7,961	\$ -	\$ -	\$ -	\$ -	\$ -
Certificate of deposit		-	-	-	-	-	-
Receivables		-	-	-	8,825	362	-
Due from other funds		-	-	-	-	-	-
Interfund receivables		-	-	-	-	-	-
Other assets		-	-	-	-	-	-
Restricted assets		-	-	-	-	-	-
Total Assets		\$ 7,961	\$ -	\$ -	\$ 8,825	1,945,946	136,140
						\$ 1,945,946	\$ 136,140
Liabilities and Fund Balances							
Liabilities							
Accounts payable		\$ 252	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts payable		-	-	-	-	-	-
Due to other funds		-	-	-	-	-	-
Interfund payables		-	-	-	8,825	-	-
Deferred revenue		-	-	-	-	-	-
Total Liabilities		252	-	-	8,825	-	-
Fund balances							
Nonspendable		-	-	-	-	-	-
Permanent fund - nonexpendable		-	-	-	-	-	-
Restricted		-	-	-	-	-	-
Salaries and related benefits		-	-	-	-	-	-
National forest education opportunity		-	-	-	-	-	-
Other special purposes		7,509	-	-	-	-	-
Debt service		-	-	-	-	1,945,946	136,140
Capital projects		-	-	-	-	-	-
Permanent fund - expendable		-	-	-	-	-	-
Assigned		-	-	-	-	-	-
Unassigned		-	-	-	-	-	-
Total Fund Balances (Deficit)		7,509	-	-	(117,936)	-	-
						1,945,946	136,140
Total Liabilities and Fund Balances		\$ 7,961	\$ -	\$ -	\$ 8,825	\$ 1,945,946	\$ 136,140

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2013

Statement J-1
(Continued)

		Debt Service Funds						Lecompte- Lamourie Woodworth No.		Sixth Ward No. 58		Consolidated No.	
		Cotile No. 22A	Glennora No. 27	Sig Island No. 50	Fifth Ward No. 51	Pineville No. 52	Ruby-Wise No. 56	57				62	
Assets													
Cash and cash equivalents	\$	-	\$	-	\$	-	-	\$	-	\$	-	\$	-
Certificate of deposit	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	12	-	479	-	-	-	-	-	-	2,522
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted assets	42,772	-	5,247	1,097,998	33,273	1,663,703	166,294	814,988	-	-	10,133	2,429,614	-
Total Assets	\$	42,772	\$	1,098,008	\$	1,664,182	\$	166,316	\$	10,133	\$	2,432,136	
Liabilities and Fund Balances													
Liabilities													
Accounts payable	\$	-	\$	-	\$	-	-	\$	-	\$	-	\$	-
Contracts payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund balances													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Permanent fund - non-expendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries and related benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
National forest education opportunity	-	-	-	-	-	-	-	-	-	-	-	-	-
Other special purposes	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	42,772	-	5,247	1,098,008	33,273	1,664,182	166,316	814,988	-	10,133	-	2,432,136	-
Capital projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Permanent fund - expendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	42,772	-	5,247	1,098,008	33,273	1,664,182	166,316	814,988	-	10,133	-	2,432,136	-
Total Liabilities and Fund Balances	\$	42,772	\$	1,098,008	\$	1,664,182	\$	166,316	\$	10,133	\$	2,432,136	

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2013

Statement J-1
(Continued)

	Debt Service Funds				Capital Project Funds			
	QSCB 2009	QSCB 2011	Total		Rigolette No. 11	Pineville No. 52	Forest Hill No. 16	
Assets								
Cash and cash equivalents	-	\$	\$	-	629	\$ 10,283,346	\$ 413,870	
Certificate of deposit	-	-	-	-	-	-	-	
Receivables	-	-	3,397	-	-	-	-	
Due from other funds	-	-	-	-	-	-	-	
Interfund receivables	-	-	-	-	-	-	-	
Other assets	-	-	-	-	-	-	-	
Restricted assets	600,000	933,332	9,879,086	-	-	-	-	
Total Assets	\$ 600,000	\$ 933,332	\$ 9,882,483		\$ 629	\$ 10,283,346	\$ 413,870	
Liabilities and Fund Balances								
Liabilities								
Accounts payable	\$	\$	\$	-	-	\$	\$	
Contracts payable	-	-	-	-	-	1,087,115	153	
Due to other funds	-	-	-	-	-	-	-	
Interfund payables	-	-	-	-	-	-	-	
Deferred revenue	-	-	-	-	-	-	-	
Total Liabilities	-	-	-		-	1,087,115	153	
Fund balances								
Nonspendable	-	-	-	-	-	-	-	
Permanent fund - nonexpendable	-	-	-	-	-	-	-	
Restricted	-	-	-	-	-	-	-	
Salaries and related benefits	-	-	-	-	-	-	-	
National forest education opportunity	-	-	-	-	-	-	-	
Other special purposes	-	-	-	-	-	-	-	
Debt service	600,000	933,332	9,882,483	-	629	9,196,231	413,717	
Capital projects	-	-	-	-	-	-	-	
Permanent fund - expendable	-	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	-	
Unassigned	600,000	933,332	9,882,483	-	629	9,196,231	413,717	
Total Fund Balances (Deficit)	\$ 600,000	\$ 933,332	\$ 9,882,483		\$ 629	\$ 10,283,346	\$ 413,870	
Total Liabilities and Fund Balances								

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2013

Statement J-1
(Concluded)

	Capital Project Funds					Permanent Fund	Total Nonmajor Governmental Funds
	Lecomp- Lamourie Woodworth No. 57	Consolidated No. 62	Energy	QSCB Bonds	Total		
Assets							
Cash and cash equivalents	\$ -	\$ 841	\$ 30,372	\$ 2,974,326	\$ 13,703,384	\$ 36	\$ 26,484,155
Certificate of deposit	-	-	-	-	-	15,226	15,226
Receivables	-	-	-	-	-	22	8,407,966
Due from other funds	-	-	-	-	-	-	139,289
Interfund receivables	-	-	-	-	-	-	1,579,143
Other assets	-	-	-	-	-	-	1,893
Restricted assets	-	-	-	-	-	-	11,665,503
Total Assets	\$ -	\$ 841	\$ 30,372	\$ 2,974,326	\$ 13,703,384	\$ 15,284	\$ 48,293,175
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 797,523
Contracts payable	-	-	-	872,607	1,959,875	-	1,959,875
Due to other funds	-	-	-	-	-	-	4,525,959
Interfund payables	-	-	-	-	-	-	5,768,643
Deferred revenue	-	-	-	-	-	-	1,786,417
Total Liabilities	\$ -	\$ -	\$ -	\$ 872,607	\$ 1,959,875	\$ -	\$ 14,836,417
Fund balances							
Nonspendable	-	-	-	-	-	3,000	3,000
Permanent fund - nonexpendable	-	-	-	-	-	-	509,182
Restricted	-	-	-	-	-	-	206,030
Salaries and related benefits	-	-	-	-	-	-	11,217,973
National forest education opportunity	-	-	-	-	-	-	9,882,483
Other special purposes	-	-	-	-	-	-	11,743,509
Debt service	-	-	30,372	2,101,719	11,743,509	12,284	12,284
Capital projects	-	841	-	-	-	-	233
Permanent fund - expendable	-	-	-	-	-	-	(117,936)
Assigned	-	-	-	-	-	-	33,466,758
Unassigned	-	-	-	-	-	-	48,293,175
Total Fund Balances (Deficit)	\$ -	\$ 841	\$ 30,372	\$ 2,101,719	\$ 11,743,509	\$ 15,284	\$ 33,466,758
Total Liabilities and Fund Balances	\$ -	\$ 841	\$ 30,372	\$ 2,974,326	\$ 13,703,384	\$ 15,284	\$ 48,293,175

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2013

Statement J-2
(Continued)

Special Revenue Funds									
	Rapides Foundation	Parishwide Repair	School Districts Maintenance	Career and Technical Education	Buckeye Food Preservation	Poland Food Preservation	Sales Tax No. 1	Sales Tax No. 2	Technology
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ 1,477,146	\$ 7,145,040	\$ -	\$ 63,611	\$ 60,395	\$ 11,888,514	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	1,200	-	-	-	-	-	-
Interest earnings	-	942	6,616	-	113	103	1,536	1,482	-
Other	-	1,309	372	-	5,258	2,255	-	-	-
State sources	500,364	-	-	-	-	-	-	-	-
Other	-	56,867	199,058	-	-	-	-	-	-
Federal sources	-	-	-	309,071	-	-	-	-	-
Total Revenues	500,364	1,536,264	7,352,286	309,071	68,882	62,753	11,890,050	11,889,996	-
Expenditures									
Current									
Instruction									
Regular programs	-	20,025	1,231,764	-	-	-	-	-	1,213
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	3,195	215,386	-	-	-	-	-
Other instructional programs	-	-	67,211	-	-	-	-	-	-
Special programs	-	-	4,940	-	-	-	-	-	-
Support services									
Student services	1,560	-	-	-	-	-	-	-	-
Instructional staff support	363,077	-	-	94,816	-	-	-	-	-
General administration	-	46,182	249,750	-	2,195	1,317	2,389	2,393	-
School administration	87,000	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	21,014	1,731,264	10,035,748	-	561	-	-	-	-
Student transportation services	-	-	-	-	59,067	44,245	-	-	-
Community service programs	-	7,015	772,882	-	-	-	-	-	-
Capital outlay	27,713	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	14,730	120,271	-	-	-	-	-	-
Interest and fiscal charges	-	6,358	102,913	-	-	-	-	-	-
Total Expenditures	500,364	1,825,574	12,588,674	310,302	61,823	45,562	2,389	2,393	1,213
Excess (Deficiency) of Revenues Over Expenditures	-	(289,310)	(5,236,388)	(1,231)	7,159	17,191	11,887,661	11,887,603	(1,213)
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	848,819	6,485,443	1,231	6,051	4,943	-	-	-
Refunded issuance of debt	-	(150,000)	(659,876)	-	-	-	(12,055,359)	(11,910,763)	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	698,819	5,825,567	1,231	6,051	4,943	(12,055,359)	(11,910,763)	-
Net Change in Fund Balances	-	-	589,179	-	13,210	22,134	(167,696)	(23,160)	(1,213)
Fund Balances (Deficit) - Beginning of Year	-	1,157,180	8,333,708	-	140,118	46,365	288,650	411,390	1,446
Fund Balances (Deficit) - End of Year	-	1,566,689	8,922,887	-	153,328	68,499	120,952	388,230	233

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2013

Statement J-2
(Continued)

Special Revenue Funds									
	NCLB Homeless Assistance Act Title I	NCLB Title I Migrant	Indian Education	NCLB Title I	NCLB Title II	NCLB Title III	Miscellaneous	Special Education	
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	137,863
State sources	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	97,039
Federal sources	80,263	153,314	16,581	8,082,962	1,183,484	84,798	-	-	5,764,806
Total Revenues	80,263	153,314	16,581	8,082,962	1,183,484	84,798	-	-	5,999,508
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	10,502	-	-
Special education programs	-	-	-	-	-	-	-	2,068,111	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	1,000	-	13,760	5,643,384	821,586	79,651	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Student services	67,663	169,168	-	424,063	-	-	-	1,559,105	-
Instructional staff support	6,048	-	-	1,787,537	281,099	3,484	-	2,170,857	-
General administration	50	82	15	6,028	1,090	-	-	4,133	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	85,742	-
Plant services	-	-	1,664	3,968	-	-	1,720	-	-
Student transportation services	-	-	-	135,493	-	-	4,008	82,522	-
Community service programs	-	-	-	-	-	-	35,860	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	74,761	169,250	15,439	8,000,473	1,103,775	83,135	52,190	5,950,470	-
Excess (Deficiency) of Revenues Over Expenditures	-	(15,936)	1,142	82,489	79,709	1,663	(52,190)	49,038	-
Other Financing Sources (Uses)									
Transfers in	-	-	-	473,996	1,814	-	-	266,494	-
Transfers out	-	-	(1,142)	(556,487)	(81,523)	(1,663)	-	(376,422)	-
Issuance of debt	-	-	-	-	-	-	-	-	-
Payments to refund escrow agent	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(5,502)	-	(1,142)	(82,489)	(79,709)	(1,663)	-	(109,928)	-
Net Change in Fund Balances	-	(15,936)	-	-	-	-	(52,190)	(60,890)	-
Fund Balances (Deficit) - Beginning of Year	130,909	-	-	-	-	-	288,220	307,547	-
Fund Balances (Deficit) - End of Year	\$ 130,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206,030	\$ 246,657	\$

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2013

Statement J-2
(Continued)

Special Revenue Funds									
	B-G Grants	TANF	RIF	Education Excellence	TAP Forest Hill Elementary	Community Development Block Grants	Cecil Picard LA 4 Early Childhood	Migrant Donations	Virginia Howard Musical
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	25,200	-	-	-	-
State sources									
Other	280,538	-	-	562,343	37,782	-	143,067	-	-
Federal sources	-	824,645	-	-	-	1,635,575	-	-	-
Total Revenues	280,538	824,645	-	562,343	62,982	1,635,575	143,067	-	-
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	451,368	68,447	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	45,600	-	-	-	-	-	-	-
Other instructional programs	-	-	1,900	-	-	-	-	-	-
Special programs	263,612	720,620	-	-	-	1,635,575	113,760	-	4,531
Support services									
Student services	-	-	-	-	-	-	-	1	-
Instructional staff support	1,321	1,620	-	210,803	-	-	23,698	-	-
General administration	-	-	-	-	10	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	5,609	-	-
Community service programs	2,293	-	-	-	-	-	-	-	-
Capital outlay	13,312	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	280,538	767,840	1,900	662,171	68,457	1,635,575	143,067	1	4,531
Excess (Deficiency) of Revenues Over Expenditures	-	56,805	(1,900)	(99,828)	(5,475)	-	-	(1)	(4,531)
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	(56,805)	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-
Payments to refund escrow agent	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(56,805)	-	-	-	-	-	-	-
Net Change in Fund Balances	-	-	(1,900)	(99,828)	(5,475)	-	-	(1)	(4,531)
Fund Balances (Deficit) - Beginning of Year	-	-	1,900	101,803	6,959	-	-	1	4,531
Fund Balances (Deficit) - End of Year	\$ -	\$ -	\$ -	\$ 1,975	\$ 1,484	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2013

Statement J-2
(Continued)

	Special Revenue Funds					Debt Service Funds	
	Homeless Donations	Louisiana Advanced Placement Test	Louisiana Charities Trust	Louisiana Campaign for Tobacco-Free Living	Total	Rigollette No. 11	Forest Hill No. 16
Revenues							
Local sources							
Taxes							
Ad valorem taxes	-	\$ -	-	\$ -	\$ 8,746,192	\$ 1,190,050	\$ 221,657
Sales and miscellaneous taxes	-	-	-	-	23,777,028	-	-
Rentals, leases, and royalties	-	-	-	-	1,200	-	-
Interest earnings	-	-	-	-	10,792	14,403	95
Other	9,648	-	-	-	682,269	-	-
State sources	-	-	-	-	1,393,519	-	-
Other	-	6,254	-	16,825	18,141,553	-	-
Federal sources	-	6,254	-	16,825	52,752,653	1,204,453	221,652
Total Revenues	9,648	6,254	-	16,825			
Expenditures							
Current							
Instruction							
Regular programs	-	-	66,314	-	1,849,733	-	-
Special education programs	-	-	-	-	2,068,111	-	-
Vocational programs	-	-	-	-	264,181	-	-
Other instructional programs	-	-	24,991	7,173	105,806	-	-
Special programs	-	-	-	-	9,297,888	-	-
Support services							
Student services	5,082	6,254	-	-	2,232,896	-	-
Instructional staff support	-	-	-	9,562	4,954,022	-	-
General administration	-	-	-	-	315,634	38,145	7,625
School administration	-	-	-	-	87,000	-	-
Business services	-	-	-	-	85,742	-	-
Plant services	-	-	-	-	11,795,939	-	-
Student transportation services	-	-	10,695	90	220,710	-	-
Community service programs	-	-	-	-	103,312	-	-
Capital outlay	-	-	-	-	856,782	-	-
Debt service	-	-	-	-	135,001	724,000	105,000
Principal retirement	-	-	-	-	109,271	1,186,591	113,052
Interest and fiscal charges	-	-	-	-	34,482,028	1,948,736	225,677
Total Expenditures	5,082	6,254	102,000	16,825			
Excess (Deficiency) of Revenues Over Expenditures	4,566	-	(102,000)	-	18,270,525	(744,283)	(4,025)
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	8,088,793	-	-
Transfers out	-	-	-	-	(25,855,542)	-	-
Issuance of debt	-	-	-	-	-	10,515,000	-
Payments to refund escrow agent	-	-	-	-	-	(9,815,000)	-
Total Other Financing Sources (Uses)	-	-	-	-	(17,766,749)	700,000	-
Net Change in Fund Balances	4,566	-	(102,000)	-	503,776	(44,283)	(4,025)
Fund Balances (Deficit) - Beginning of Year	3,043	-	102,000	-	11,311,706	1,990,229	140,165
Fund Balances (Deficit) - End of Year	\$ 7,609	\$ -	\$ -	\$ -	\$ 11,815,482	\$ 1,945,946	\$ 136,140

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2013

Statement J-2
(Continued)

Debt Service Funds									
	Cottle No. 22A	Glennora No. 27	Big Island No. 50	Fifth Ward No. 51	Pineville No. 52	Ruby-Wise No. 56	Lecompte-Lamourie Woodworth No. 57	Sixth Ward No. 58	Consolidated No. 62
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ 212	\$ 997	\$ 1,160,556	\$ 4,250	\$ 1,522,424	\$ 88,538	\$ 881,146	\$ 49	\$ 3,707,224
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	43	4	1,188	40	3,977	172	300	9	2,443
Other	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Total Revenues	256	1,001	1,161,744	4,290	1,526,401	88,710	881,446	58	3,709,667
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	-	-	-	-	-	-	-	-	-
General administration	-	-	30,319	39	50,285	3,291	27,846	-	113,129
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service									
Principal retirement	-	-	575,000	-	1,030,000	55,000	260,000	-	2,785,000
Interest and fiscal charges	-	-	267,923	-	776,564	31,791	321,098	-	891,641
Total Expenditures	-	-	863,242	39	1,853,849	90,082	608,944	-	3,789,770
Excess (Deficiency) of Revenues Over Expenditures	256	1,001	298,502	4,251	(329,448)	(1,372)	272,502	58	(80,103)
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	3,895,000	-	-	-	-
Payments to refund escrow agent	-	-	-	-	(3,785,000)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	110,000	-	-	-	-
Net Change in Fund Balances	256	1,001	298,502	4,251	(219,448)	(1,372)	272,502	58	(80,103)
Fund Balances (Deficit) - Beginning of Year	42,617	4,246	799,506	29,022	1,883,630	167,688	542,496	10,075	2,512,239
Fund Balances (Deficit) - End of Year	\$ 42,772	\$ 5,247	\$ 1,098,008	\$ 33,273	\$ 1,664,182	\$ 166,316	\$ 814,998	\$ 10,133	\$ 2,432,136

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
Year ended June 30, 2013

Statement J-2
(Continued)

	Debt Service Funds			Capital Project Funds		
	QSCB 2009	QSCB 2011	Total	Rigolette No. 11	Pineville No. 52	Forest Hill No. 16
Revenues						
Local sources						
Taxes						
Ad valorem taxes	-	\$ -	\$ 8,777,003	-	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-
Interest earnings	9,829	11,340	43,843	1	10,204	527
Other	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Other	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Total Revenues	9,829	11,340	8,820,846	1	10,204	527
Expenditures						
Current						
Instruction						
Regular programs	-	-	-	-	-	198,364
Special education programs	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-
Special programs	-	-	-	-	-	-
Support services	-	-	-	-	-	-
Student services	-	-	-	-	-	-
Instructional staff support	-	-	-	-	-	-
General administration	-	-	270,679	15	1,897	354
School administration	-	-	-	-	-	-
Business services	-	-	-	-	-	-
Plant services	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	3,871,428	131,135
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	-	-	5,534,000	-	-	-
			3,577,560	15	3,873,125	329,853
			9,382,339	(14)	(3,862,921)	(329,326)
Excess (Deficiency) of Revenues Over Expenditures	9,829	11,340	(561,493)			
Other Financing Sources (Uses)						
Transfers in						
Transfers out	190,171	455,326	545,497	-	-	-
Issuance of debt	-	-	-	-	-	-
Payments to refund escrow agent	-	-	14,410,000	-	-	-
Total Other Financing Sources (Uses)	190,171	455,326	(13,600,000)	-	-	-
			1,455,497	-	-	-
Net Change in Fund Balances	200,000	466,666	894,004	(14)	(3,862,921)	(329,326)
Fund Balances (Deficit) - Beginning of Year	400,000	466,666	8,988,479	843	13,059,152	743,043
Fund Balances (Deficit) - End of Year	\$ 600,000	\$ 933,332	\$ 9,882,483	\$ 629	\$ 9,196,231	\$ 413,717

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Charges in Fund Balances
Nonmajor Governmental Funds
Year ended June 30, 2013

Statement J-2
(Concluded)

	Capital Project Funds					Permanent Fund	Total Nonmajor Governmental Funds
	Lecompte-Lamourie Woodworth No. 57	Consolidated No. 52	Energy	QSCB Bonds	Total		
						F. P. Joseph Memorial	
Revenues							
Local sources							
Taxes							
Ad valorem taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,523,195
Sales and miscellaneous taxes		-	-	-	-	-	23,777,028
Rentals, leases and royalties		-	-	-	-	-	1,200
Interest earnings	165	1	57	3,522	14,477	92	69,204
Other		-	-	-	-	-	682,269
State sources		-	-	-	-	-	1,393,519
Other		-	-	-	-	-	18,141,553
Federal sources		-	-	-	-	-	61,587,968
Total Revenues	165	1	57	3,522	14,477	92	
Expenditures							
Current:							
Instruction							
Regular programs		-	-	-	-	-	2,048,097
Special education programs		-	-	-	-	-	2,068,111
Vocational programs		-	-	-	-	-	264,181
Other instructional programs		-	-	-	-	-	105,806
Special programs		-	-	-	-	-	9,297,888
Support services							
Student services		-	-	-	-	100	2,232,896
Instructional staff support		-	-	-	-	-	4,954,022
General administration	1,502	32	-	666	4,266	-	590,579
School administration		-	-	-	-	-	87,000
Business services		-	-	-	-	-	86,742
Plant services		-	-	-	-	-	11,795,839
Student transportation services		-	-	-	-	-	220,710
Community service programs		-	-	-	-	-	103,312
Capital outlay	302,259	-	93	2,334,694	6,639,609	-	7,496,391
Debt service							
Principal retirement		-	-	-	-	-	5,669,001
Interest and fiscal charges		-	-	-	-	-	3,686,931
Total Expenditures	303,761	32	93	2,335,360	6,842,239	100	50,706,706
Excess (Deficiency) of Revenues Over Expenditures	(303,596)	(31)	(36)	(2,331,838)	(6,827,762)	(8)	10,851,262
Other Financing Sources (Uses)							
Transfers in							
Transfers out	14,380	-	-	-	14,380	-	8,748,670
Issuance of debt		-	-	-	-	-	(25,855,542)
Payments to refund escrow agent		-	-	-	-	-	14,410,000
Total Other Financing Sources (Uses)	14,380	-	-	-	14,380	-	(13,600,000)
Net Change in Fund Balances	(289,216)	(31)	(36)	(2,331,838)	(6,813,382)	(8)	(5,416,610)
Fund Balances (Deficit) - Beginning of Year	289,216	872	30,408	4,433,557	18,556,891	15,292	38,872,368
Fund Balances (Deficit) - End of Year	\$ -	\$ 841	\$ 30,372	\$ 2,101,719	\$ 11,743,509	\$ 15,284	\$ 33,456,758

See independent auditor's report.

**Rapides Parish School Board
Alexandria, Louisiana
Combining Balance Sheet
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
June 30, 2013**

	Rigolette No. 11	Forest Hill No. 16	Cotile No. 22A	Glenmora No. 27	Big Island No. 50	Fifth Ward No. 51	Pineville No. 52
Assets							
Cash and cash equivalents	\$ 2,455,839	\$ 87,746	\$ 468,490	\$ 393,479	\$ 664,161	\$ 402,092	\$ 622,155
Receivables	5,400	-	-	-	-	-	41
Due from other funds	17,501	2,403	4,105	3,436	8,339	4,194	16,498
Total Assets	\$ 2,478,740	\$ 90,149	\$ 472,595	\$ 396,915	\$ 672,500	\$ 406,286	\$ 638,694
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ 143,801	\$ 9,621	\$ 67,292	\$ 23,421	\$ 37,873	\$ 16,237	\$ 81,645
Due to other funds	5,722	2,254	2,081	2,536	5,598	1,424	2,781
Interfund payables	50,000	-	-	-	-	-	-
Total Liabilities	199,523	11,875	69,373	25,957	43,471	17,661	84,426
Fund balances							
Restricted							
Other special purposes	2,279,217	78,274	403,222	370,958	629,029	388,625	554,268
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	2,279,217	78,274	403,222	370,958	629,029	388,625	554,268
Total Liabilities and Fund Balances	\$ 2,478,740	\$ 90,149	\$ 472,595	\$ 396,915	\$ 672,500	\$ 406,286	\$ 638,694

See independent auditor's report. These are individual funds and are not considered to be subfunds.

Statement J-3

Poland No. 55	Ruby-Wise No. 56	Lecompte-Lamourie Woodworth No. 57	Sixth Ward No. 58	Consolidated No. 61	Consolidated No. 62	Pineville Technology No. 52	Total
\$ 46,821	\$ 28,418	\$ 266,542	\$ 283,829	\$ 541,033	\$ 3,307,749	\$ 156,868	\$ 9,725,222
-	8	-	3	-	803	289	6,544
2,189	2,718	2,620	1,607	1,563	56,285	129	123,587
<u>\$ 49,010</u>	<u>\$ 31,144</u>	<u>\$ 269,162</u>	<u>\$ 285,439</u>	<u>\$ 542,596</u>	<u>\$ 3,364,837</u>	<u>\$ 157,286</u>	<u>\$ 9,855,353</u>
\$ 28,436	\$ 9,603	\$ 44,302	\$ 7,598	\$ 19,586	\$ 200,539	\$ 5,795	\$ 695,749
1,448	1,977	243	1,091	5,594	16,154	314	49,217
-	137,500	-	-	-	-	-	187,500
29,884	149,080	44,545	8,689	25,180	216,693	6,109	932,466
19,126	-	224,617	276,750	517,416	3,148,144	151,177	9,040,823
-	(117,936)	-	-	-	-	-	(117,936)
19,126	(117,936)	224,617	276,750	517,416	3,148,144	151,177	8,922,887
<u>\$ 49,010</u>	<u>\$ 31,144</u>	<u>\$ 269,162</u>	<u>\$ 285,439</u>	<u>\$ 542,596</u>	<u>\$ 3,364,837</u>	<u>\$ 157,286</u>	<u>\$ 9,855,353</u>

Rapides Parish School Board
Alexandria, Louisiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
Year ended June 30, 2013

	<u>Rigolette No. 11</u>	<u>Forest Hill No.16</u>	<u>Cotile No. 22A</u>	<u>Glenmora No. 27</u>	<u>Big Island No. 50</u>	<u>Fifth Ward No. 51</u>
Revenues						
Local sources						
Taxes						
Ad valorem taxes	\$ 1,380,895	\$ 43,011	\$ 490,353	\$ 135,228	\$ 403,844	\$ 114,276
Rentals, leases and royalties	-	-	-	-	-	-
Interest earnings	1,729	72	322	413	458	220
Other	131	-	-	-	-	48
State sources						
Other	36,586	1,225	2,377	2,851	16,035	16,842
Total Revenues	<u>1,419,341</u>	<u>44,308</u>	<u>493,052</u>	<u>138,492</u>	<u>420,337</u>	<u>131,386</u>
Expenditures						
Current						
Instruction						
Regular programs	482,305	26,045	41,231	18,510	108,553	19,979
Vocational programs	3,195	-	-	-	-	-
Other instructional programs	67,211	-	-	-	-	-
Special programs	-	-	-	-	-	-
General administration	47,861	1,519	15,346	4,317	19,494	4,013
Plant services	1,530,663	145,819	460,194	370,099	583,673	289,126
Capital outlay	181,372	-	244,265	3,151	11,401	-
Debt service						
Principal retirement	-	1,489	8,660	10,064	22,570	5,473
Interest and fiscal charges	1,800	643	4,338	4,569	11,692	2,587
Total Expenditures	<u>2,314,407</u>	<u>175,515</u>	<u>774,034</u>	<u>410,710</u>	<u>757,383</u>	<u>321,178</u>
Excess (Deficiency) of Revenues Over Expenditures	(895,066)	(131,207)	(280,982)	(272,218)	(337,046)	(189,792)
Other Financing Sources (Uses)						
Transfers in	858,266	94,982	202,332	188,684	456,811	263,156
Transfers out	(39,028)	-	(13,009)	(4,878)	(42,280)	(4,878)
Total Other Financing Sources (Uses)	<u>819,238</u>	<u>94,982</u>	<u>189,323</u>	<u>183,806</u>	<u>414,531</u>	<u>258,278</u>
Net Change in Fund Balances	(75,828)	(36,225)	(91,659)	(88,412)	77,485	68,486
Fund Balances (Deficit) - Beginning of Year	<u>2,355,045</u>	<u>114,499</u>	<u>494,881</u>	<u>459,370</u>	<u>551,544</u>	<u>320,139</u>
Fund Balances (Deficit) - End of Year	<u>\$ 2,279,217</u>	<u>\$ 78,274</u>	<u>\$ 403,222</u>	<u>\$ 370,958</u>	<u>\$ 629,029</u>	<u>\$ 388,625</u>

See independent auditor's report. These are individual funds and are not considered to be subfunds.

Statement J-4

Pineville No. 52	Poland No. 55	Ruby-Wise No. 56	Lecompte-Lamourie Woodworth No. 57	Sixth Ward No. 58	Consolidated No. 61	Consolidated No. 62	Pineville Technology No. 52	Total
\$ 583,268	\$ 74,695	\$ 51,894	\$ 165,162	\$ 81,220	\$ 301,280	\$ 3,117,200	\$ 202,714	\$ 7,145,040
-	-	-	-	-	-	1,200	-	1,200
470	24	13	160	161	245	2,196	133	6,616
139	-	54	-	-	-	-	-	372
16,409	1,483	3,571	2,046	864	3,232	93,991	1,546	199,058
600,286	76,202	55,532	167,368	82,245	304,757	3,214,587	204,393	7,352,286
37,906	6,399	992	30,676	1,994	682	358,525	97,967	1,231,764
-	-	-	-	-	-	-	-	3,195
-	-	-	-	-	-	-	-	67,211
-	-	-	4,940	-	-	-	-	4,940
27,317	1,440	1,806	4,927	3,868	9,749	101,081	7,012	249,750
1,231,267	200,955	142,725	261,703	143,043	199,424	4,477,057	-	10,035,748
36,065	17,476	7,777	25,134	-	6,234	119,688	120,319	772,882
-	5,587	8,036	-	3,252	2,343	52,797	-	120,271
8,301	2,411	3,469	-	1,704	3,916	57,483	-	102,913
1,340,856	234,268	164,805	327,380	153,861	222,348	5,166,631	225,298	12,588,674
(740,570)	(158,066)	(109,273)	(160,012)	(71,616)	82,409	(1,952,044)	(20,905)	(5,236,388)
762,846	131,940	125,403	177,686	106,374	182,311	2,934,652	-	6,485,443
(107,164)	-	-	(14,380)	(6,505)	(18,412)	(409,342)	-	(659,876)
655,682	131,940	125,403	163,306	99,869	163,899	2,525,310	-	5,825,567
(84,888)	(26,126)	16,130	3,294	28,253	246,308	573,266	(20,905)	589,179
639,156	45,252	(134,066)	221,323	248,497	271,108	2,574,878	172,082	8,333,708
\$ 554,268	\$ 19,126	\$ (117,936)	\$ 224,617	\$ 276,750	\$ 517,416	\$ 3,148,144	\$ 151,177	\$ 8,922,887

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
Year ended June 30, 2013

Statement J-5
(Continued)

	Rapides Foundation			Parishwide Repair			School Districts Maintenance		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	-	\$ -	\$ -	\$ 1,463,000	\$ 1,477,146	\$ 14,146	\$ 7,296,750	\$ 7,145,040	\$ (151,710)
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	1,250	942	(308)	8,475	6,616	1,859
Other	515,227	500,364	(14,863)	1,000	1,309	309	22,900	372	(22,528)
State sources	-	-	-	-	-	-	-	-	-
Other	-	-	-	60,000	56,967	(3,133)	206,900	199,058	(7,842)
Federal sources	-	-	-	-	-	-	-	-	-
Total Revenues	515,227	500,364	(14,863)	1,525,250	1,536,264	11,014	7,635,025	7,352,286	(282,739)
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	67,000	20,025	46,975	1,585,372	1,231,764	353,608
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	4,500	3,195	1,305
Other instructional programs	-	-	-	-	-	-	73,500	67,211	6,289
Special programs	-	-	-	-	-	-	5,000	4,940	60
Support services									
Student services	2,500	1,560	940	-	-	-	-	-	-
Instructional staff support	377,000	363,077	13,923	-	-	-	-	-	-
General administration	-	-	-	47,100	46,182	918	272,625	249,750	22,875
School administration	87,000	87,000	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	21,014	21,014	-	2,054,147	1,731,264	322,883	12,205,796	10,035,748	2,170,048
Student transportation services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	27,713	27,713	-	29,000	7,015	21,985	1,074,162	772,882	301,280
Debt service	-	-	-	14,730	14,730	-	120,338	120,271	67
Principal retirement	-	-	-	6,400	6,358	42	102,922	102,913	9
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	515,227	500,364	14,863	2,218,377	1,825,574	392,803	15,444,215	12,585,674	2,858,541
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	(693,127)	(289,310)	403,817	(7,909,190)	(5,236,388)	2,672,802
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	850,000	848,819	(1,181)	6,553,115	6,485,443	(67,672)
Total Other Financing Sources (Uses)	-	-	-	(150,000)	(150,000)	-	(680,999)	(659,876)	21,123
Net Change in Fund Balances	-	-	-	700,000	698,819	(1,181)	5,872,116	5,825,567	(46,549)
Fund Balances (Deficit) - Beginning of Year	-	-	-	6,873	409,509	402,636	(2,037,074)	598,179	2,626,253
Fund Balances (Deficit) - End of Year	-	-	-	1,157,180	1,157,180	-	8,333,708	8,333,708	-
Fund Balances (Deficit) - End of Year	\$ -	\$ -	\$ -	\$ 1,164,053	\$ 1,566,859	\$ 402,636	\$ 6,296,634	\$ 8,922,887	\$ 2,626,253

See independent auditor's report.

**Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
Year ended June 30, 2013**

Statement J-5
(Continued)

	Career and Technical Education			Buckeye Food Preservation			Poland Food Preservation		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ 62,150	\$ 63,611	\$ 1,461	\$ 60,500	\$ 60,395	\$ (105)
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	200	113	(87)	50	103	53
Other	-	-	-	5,000	5,258	258	5,000	2,255	(2,745)
State sources									
Other	-	-	-	-	-	-	-	-	-
Federal sources	349,707	309,071	(40,636)	-	-	-	-	-	-
Total Revenues	349,707	309,071	(40,636)	67,350	68,882	1,532	65,500	62,753	(2,747)
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	241,124	215,386	25,738	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	109,814	94,916	14,898	-	-	-	-	-	-
General administration	-	-	-	2,350	2,195	155	3,010	1,317	1,693
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	2,350	561	1,789	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	68,392	59,057	9,335	46,481	44,245	2,236
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	350,938	310,302	40,636	73,092	61,823	11,269	49,491	45,562	3,929
Excess (Deficiency) of Revenues Over Expenditures	(1,231)	(1,231)	-	(5,742)	7,159	12,901	16,059	17,191	1,132
Other Financing Sources (Uses)									
Transfers in	1,231	1,231	-	8,300	6,051	(2,249)	6,300	4,943	(1,357)
Transfers out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	1,231	1,231	-	8,300	6,051	(2,249)	6,300	4,943	(1,357)
Net Change in Fund Balances	-	-	-	2,558	13,210	10,652	22,359	22,134	(225)
Fund Balances (Deficit) - Beginning of Year	-	-	-	140,118	140,118	-	46,365	46,365	-
Fund Balances (Deficit) - End of Year	\$ -	\$ -	\$ -	\$ 142,676	\$ 153,328	\$ 10,652	\$ 68,724	\$ 68,499	\$ (225)

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
Year ended June 30, 2013

Statement J-5
(Continued)

	Sales Tax No. 1			Sales Tax No. 2			Technology		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes									
Sales and miscellaneous taxes									
Rentals, leases, and royalties									
Interest earnings	1,500	1,536	36	1,500	1,482	(18)			
Other									
State sources									
Other									
Federal sources									
Total Revenues	12,001,500	11,880,050	(111,450)	12,001,500	11,889,996	(111,504)			
Expenditures									
Current									
Instruction									
Regular programs							1,446	1,213	233
Special education programs									
Vocational programs									
Other instructional programs									
Special programs									
Support services									
Student services									
Instructional staff support									
General administration	2,500	2,389	111	2,500	2,393	107			
School administration									
Business services									
Plant services									
Student transportation services									
Community service programs									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures	2,500	2,389	111	2,500	2,393	107	1,446	1,213	233
Excess (Deficiency) of Revenues Over Expenditures	11,999,000	11,887,661	(111,339)	11,999,000	11,887,603	(111,397)	(1,446)	(1,213)	233
Other Financing Sources (Uses)									
Transfers in									
Transfers out									
Total Other Financing Sources (Uses)	(12,200,000)	(12,065,369)	144,641	(12,350,000)	(11,910,763)	439,237			
	(12,200,000)	(12,065,369)	144,641	(12,350,000)	(11,910,763)	439,237			
Net Change in Fund Balances	(201,000)	(167,698)	33,302	(351,000)	(23,160)	327,840	(1,446)	(1,213)	233
Fund Balances (Deficit) - Beginning of Year	288,650	288,650	-	411,390	411,390	-	1,446	1,446	-
Fund Balances (Deficit) - End of Year	\$ 87,650	\$ 120,952	\$ 33,302	\$ 60,390	\$ 388,230	\$ 327,840	\$ -	\$ 233	\$ 233

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Statement J-5
(Continued)

	Interest		NCLB Homeless Assistance Act Title I		NCLB Title I Migrant		Variance Positive (Negative)
	Budget	Actual	Budget	Actual	Budget	Actual	
Revenues							
Local sources							
Taxes							
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Slate sources	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Federal sources	-	-	90,052	80,263	185,309	153,314	(31,995)
Total Revenues	-	-	90,052	80,263	185,309	153,314	(31,995)
Expenditures							
Current							
Instruction							
Regular programs	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-
Special programs	-	-	1,000	(1,000)	-	-	-
Support services	-	-	-	-	-	-	-
Student services	-	-	83,825	67,663	201,163	169,188	31,995
Instructional staff support	-	-	-	16,162	-	-	-
General administration	-	-	-	6,048	-	-	-
School administration	-	-	50	50	82	82	-
Business services	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total Expenditures	-	-	83,875	74,761	201,245	169,250	31,995
Excess (Deficiency) of Revenues Over Expenditures	-	-	6,177	5,502	(15,936)	(15,936)	-
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(6,177)	(5,502)	-	-	-
Total Other Financing Sources (Uses)	-	-	(6,177)	(5,502)	-	-	-
Net Change in Fund Balances	-	-	-	-	(15,936)	(15,936)	-
Fund Balances (Deficit) - Beginning of Year	130,909	130,909	-	-	15,936	15,936	-
Fund Balances (Deficit) - End of Year	\$ 130,909	\$ 130,909	\$ -	\$ -	\$ -	\$ -	\$ -

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Statement J-6
(Continued)

	Indian Education			NCLB Title I			NCLB Title II		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes		-	-	-	-	-	-	-	-
Rentals, leases, and royalties		-	-	-	-	-	-	-	-
Interest earnings		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
State sources									
Other		-	-	-	-	-	-	-	-
Federal sources	16,581	16,581	-	8,083,250	8,082,962	(288)	1,183,484	1,183,484	-
Total Revenues	16,581	16,581	-	8,083,250	8,082,962	(288)	1,183,484	1,183,484	-
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	13,784	13,760	24	5,642,286	5,643,384	(1,088)	821,566	821,566	-
Support services									
Student services	-	-	-	424,933	424,063	870	-	-	-
Instructional staff support	-	-	-	1,786,034	1,767,537	497	281,099	281,099	-
General administration	15	15	-	6,028	6,028	-	1,090	1,090	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	1,640	1,664	(24)	3,968	3,968	-	-	-	-
Student transportation services	-	-	-	135,493	135,493	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	15,439	15,439	-	8,000,742	8,000,473	269	1,103,775	1,103,775	-
Excess (Deficiency) of Revenues Over Expenditures	1,142	1,142	-	82,508	82,489	(19)	79,709	79,709	-
Other Financing Sources (Uses)									
Transfers in	-	-	-	473,938	473,988	-	1,814	1,814	-
Transfers out	(1,142)	(1,142)	-	(556,506)	(556,487)	19	(81,523)	(81,523)	-
Total Other Financing Sources (Uses)	(1,142)	(1,142)	-	(82,508)	(82,489)	19	(79,709)	(79,709)	-
Net Change in Fund Balances	-	-	-	-	-	-	-	-	-
Fund Balances (Deficit) - Beginning of Year	-	-	-	-	-	-	-	-	-
Fund Balances (Deficit) - End of Year	-	-	-	-	-	-	-	-	-

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Statement J-5
(Continued)

	NCLB Title III		Miscellaneous		Special Education	
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues						
Local sources						
Taxes						
Ad valorem taxes			\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes			-	-	-	-
Rentals, leases, and royalties			-	-	-	-
Interest earnings			-	-	-	-
Other			-	-	137,863	(89,454)
State sources						
Other			-	-	97,039	-
Federal sources			(29,199)	-	5,764,606	(272,153)
Total Revenues	113,997	84,798	(29,199)	-	5,988,508	(361,607)
	113,997	84,798	(29,199)	-	5,988,508	(361,607)
Expenditures						
Current						
Instruction						
Regular programs			-	-	-	-
Special education programs			-	-	2,068,111	308,446
Vocational programs			-	-	-	-
Other instructional programs			-	-	-	-
Special programs			19,511	-	-	-
Support services						
Student services			-	-	1,467,247	(91,868)
Instructional staff support			9,116	-	2,170,867	47,682
General administration			-	-	5,459	1,326
School administration			-	-	-	-
Business services			-	-	89,560	-
Plant services			-	-	-	-
Student transportation services			-	-	86,742	3,818
Community service programs			-	-	62,522	(20,612)
Capital outlay			-	-	26,372	-
Debt service			-	-	-	-
Principal retirement			-	-	-	-
Interest and fiscal charges			-	-	-	-
Total Expenditures	111,762	83,135	28,627	57,578	5,950,470	275,184
	111,762	83,135	28,627	57,578	5,950,470	275,184
Excess (Deficiency) of Revenues Over Expenditures	2,235	1,663	(572)	(57,578)	135,461	(86,423)
Other Financing Sources (Uses)						
Transfers in			-	-	-	-
Transfers out			572	-	270,200	266,494
Total Other Financing Sources (Uses)	(2,235)	(1,663)	572	-	(398,527)	(3,706)
	(2,235)	(1,663)	572	-	(109,928)	18,399
Net Change in Fund Balances	-	-	-	(57,578)	7,134	(68,024)
Fund Balances (Deficit) - Beginning of Year	-	-	-	289,220	307,547	-
Fund Balances (Deficit) - End of Year	-	-	-	\$ 200,642	\$ 314,681	\$ (68,024)

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Statement J-5
(Continued)

	B-G Grants			TANF			RIF		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes		-	-	-	-	-	-	-	-
Rentals, leases, and royalties		-	-	-	-	-	-	-	-
Interest earnings		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
State sources									
Other	283,796	280,538	(3,258)	-	-	-	-	-	-
Federal sources				823,931	824,845	714	-	-	-
Total Revenues	283,796	280,538	(3,258)	823,931	824,845	714	-	-	-
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	44,682	45,600	(908)	-	-	-
Other instructional programs	-	-	-	-	-	-	1,900	1,900	-
Special programs	257,204	263,612	(6,408)	720,620	720,620	-	-	-	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	4,920	1,321	3,599	1,865	1,620	245	-	-	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	7,788	2,293	5,495	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	13,884	13,312	572	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	283,796	280,538	3,258	767,177	767,840	(663)	1,900	1,900	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	56,754	56,805	51	(1,900)	(1,900)	-
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(56,754)	(56,805)	(51)	-	-	-
Total Other Financing Sources (Uses)	-	-	-	(56,754)	(56,805)	(51)	-	-	-
Net Change in Fund Balances	-	-	-	-	-	-	(1,900)	(1,900)	-
Fund Balances (Deficit) - Beginning of Year	-	-	-	-	-	-	1,900	1,900	-
Fund Balances (Deficit) - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Statement J-6
(Continued)

	Education Excellence			TAP Forest Hill Elementary			Community Development Block Grants		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-	-	-	-	-	-
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	-	-	-	-	-	-	-	-	-
Other	-	-	-	25,000	25,200	200	-	-	-
State sources									
Other	562,343	562,343	-	38,462	37,782	(680)	-	-	-
Federal sources							1,635,575	1,635,575	-
Total Revenues	562,343	562,343	-	63,462	62,982	(480)	1,635,575	1,635,575	-
Expenditures									
Current									
Instruction									
Regular programs	451,187	451,368	(181)	38,462	68,447	(29,985)	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	1,635,575	1,635,575	-
Support services									
Student services	-	-	-	-	-	-	-	-	-
Instructional staff support	210,902	210,803	99	25,000	-	25,000	-	-	-
General administration	-	-	-	-	10	(10)	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	662,089	662,171	(82)	63,462	68,457	(4,995)	1,635,575	1,635,575	-
Excess (Deficiency) of Revenues Over Expenditures	(99,746)	(99,828)	(82)	-	(5,475)	(5,475)	-	-	-
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	(99,746)	(99,828)	(82)	-	(5,475)	(5,475)	-	-	-
Fund Balances (Deficit) - Beginning of Year	101,803	101,803	-	6,959	6,959	-	-	-	-
Fund Balances (Deficit) - End of Year	\$ 2,057	\$ 1,975	\$ (82)	\$ 6,959	\$ 1,484	\$ (5,475)	\$ -	\$ -	\$ -

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Statement J-5
(Continued)

	Cecil Picard LA 4 Early Childhood			Migrant Donations			Virginia Howard Musical		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Sales and miscellaneous taxes		-	-	-	-	-	-	-	-
Rentals, leases, and royalties		-	-	-	-	-	-	-	-
Interest earnings		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
State sources									
Other	143,067	143,067	-	-	-	-	-	-	-
Federal sources									
Total Revenues	143,067	143,067	-	-	-	-	-	-	-
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	-	-	-
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	4,531	4,531	-
Special programs	109,986	113,760	(3,775)	-	-	-	-	-	-
Support services									
Student services	-	-	-	1	1	-	-	-	-
Instructional staff support	26,192	23,698	2,494	-	-	-	-	-	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	-	-	-
Student transportation services	6,890	5,609	1,281	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	143,067	143,067	-	1	1	-	4,531	4,531	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	(1)	(1)	-	(4,531)	(4,531)	-
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	-	-	-	(1)	(1)	-	(4,531)	(4,531)	-
Fund Balances (Deficit) - Beginning of Year	-	-	-	1	1	-	4,531	4,531	-
Fund Balances (Deficit) - End of Year	-	-	-	-	-	-	-	-	-

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Statement J-6
(Continued)

	Homeless Donations			Louisiana Advanced Placement Test			Louisiana Charities Trust		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes		-	-	-	-	-	-	-	-
Rentals, leases, and royalties		-	-	-	-	-	-	-	-
Interest earnings		-	-	-	-	-	-	-	-
Other	5,000	9,648	4,648	-	-	-	-	-	-
State sources									
Other	-	-	-	-	-	-	-	-	-
Federal sources				6,254	6,254	-	-	-	-
Total Revenues	5,000	9,648	4,648	6,254	6,254	-	-	-	-
Expenditures									
Current									
Instruction									
Regular programs	-	-	-	-	-	-	65,830	65,314	(484)
Special education programs	-	-	-	-	-	-	-	-	-
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	23,295	24,991	(1,696)
Special programs	-	-	-	-	-	-	-	-	-
Support services									
Student services	5,000	5,082	(82)	6,254	6,254	-	-	-	-
Instructional staff support	-	-	-	-	-	-	-	-	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Business services	-	-	-	-	-	-	-	-	-
Plant services	-	-	-	-	-	-	12,875	10,695	2,180
Student transportation services	-	-	-	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	5,000	5,082	(82)	6,254	6,254	-	102,000	102,000	-
Excess (Deficiency) of Revenues Over Expenditures	-	4,566	4,566	-	-	-	(102,000)	(102,000)	-
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	-	4,566	4,566	-	-	-	(102,000)	(102,000)	-
Fund Balances (Deficit) - Beginning of Year	3,043	3,043	-	-	-	-	102,000	102,000	-
Fund Balances (Deficit) - End of Year	\$ 3,043	\$ 7,609	\$ 4,566	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
Year ended June 30, 2013

Statement J-5
(Concluded)

Louisiana Campaign for Tobacco-Free

	Total			Variance
	Budget	Actual		Positive (Negative)
Revenues				
Local sources				
Taxes				
Ad valorem taxes	\$ -	\$ -	\$ -	-
Sales and miscellaneous taxes	-	-	-	-
Rentals, leases, and royalties	-	-	-	-
Interest earnings	-	-	-	-
Other	12,975	10,792	(2,183)	1,200
State sources	806,444	682,268	(124,176)	
Other	1,411,607	1,393,519	(18,088)	
Federal sources	18,524,899	18,141,553	(383,346)	
Total Revenues	53,638,325	52,752,553	(885,772)	
Expenditures				
Current				
Instruction				
Regular programs	2,209,297	1,849,733	359,564	
Special education programs	2,376,557	2,068,111	308,446	
Vocational programs	290,316	264,181	26,135	
Other instructional programs	118,353	105,806	12,547	
Special programs	9,305,202	9,297,888	7,314	
Support services				
Student services	2,190,923	2,232,896	(41,973)	
Instructional staff support	5,059,694	4,954,022	105,672	
General administration	342,809	315,634	27,175	
School administration	87,000	87,000	-	
Business services	89,560	85,742	3,818	
Plant services	14,338,915	11,795,939	2,542,976	
Student transportation services	213,688	220,710	(7,022)	
Community service programs	114,873	103,312	11,561	
Capital outlay	1,171,131	866,782	304,349	
Debt service				
Principal retirement	135,068	135,001	67	
Interest and fiscal charges	109,322	109,271	51	
Total Expenditures	38,152,708	34,482,028	3,670,680	
Excess (Deficiency) of Revenues Over Expenditures	15,485,617	18,270,525	2,784,908	
Other Financing Sources (Uses)				
Transfers in	8,164,958	8,088,793	(76,166)	
Transfers out	(26,483,853)	(25,855,542)	628,321	
Total Other Financing Sources (Uses)	(18,318,905)	(17,766,749)	552,156	
Net Change in Fund Balances	(2,833,288)	503,776	3,337,064	
Fund Balances (Deficit) - Beginning of Year	11,311,708	11,311,706	-	
Fund Balances (Deficit) - End of Year	\$ 8,478,418	\$ 11,815,482	\$ 3,337,064	

See independent auditor's report.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
Year Ended June 30, 2013

Statement J-6
(Continued)

	Rigolette No. 11			Forest Hill No.16			Cottle No. 22A		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes									
Rentals, leases, and royalties									
Interest earnings									
Other									
State sources									
Other									
Total Revenues									
Expenditures									
Current									
Instruction									
Regular programs									
Vocational programs									
Other instructional programs									
Support services									
General administration									
Plant services									
Capital outlay									
Debt service									
Principal retirement									
Interest and fiscal charges									
Total Expenditures									
Excess (Deficiency) of Revenues Over Expenditures									
Other Financing Sources (Uses)									
Transfers in									
Transfers out									
Total Other Financing Sources (Uses)									
Net Change in Fund Balances									
Fund Balances (Deficit) - Beginning of Year									
Fund Balances (Deficit) - End of Year									

See independent auditor's report. These are individual funds and are not considered to be subfunds.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
Year Ended June 30, 2013

Statement J-6
(Continued)

	Glennora No. 27			Big Island No. 50			Fifth Ward No. 51		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ 134,650	\$ 135,228	\$ 578	\$ 406,850	\$ 403,844	\$ (3,006)	\$ 117,300	\$ 114,276	\$ (3,024)
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	450	413	(37)	650	458	(192)	350	220	(130)
Other	-	-	-	-	-	-	-	48	48
State sources									
Other	2,600	2,851	251	16,500	16,035	(465)	16,500	16,842	342
Total Revenues	137,700	138,492	792	424,000	420,337	(3,663)	134,150	131,386	(2,764)
Expenditures									
Current									
Instruction									
Regular programs	19,800	18,510	1,290	152,300	108,553	43,747	36,100	19,979	16,121
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Support services									
General administration	6,520	4,317	2,203	22,175	19,494	2,681	5,600	4,013	1,587
Plant services	383,100	370,099	13,001	645,050	583,673	61,377	305,970	289,126	16,844
Capital outlay	6,000	3,151	2,849	27,000	11,401	15,598	3,000	-	3,000
Debt service									
Principal retirement	10,064	10,064	-	22,603	22,570	33	5,473	5,473	-
Interest and fiscal charges	4,569	4,569	-	11,692	11,692	-	2,588	2,587	1
Total Expenditures	430,053	410,710	19,343	880,820	757,383	123,437	358,731	321,178	37,553
Excess (Deficiency) of Revenues Over Expenditures	(292,353)	(272,218)	20,135	(456,820)	(337,046)	119,774	(224,581)	(189,792)	34,789
Other Financing Sources (Uses)									
Transfers in	188,300	188,684	384	466,000	456,811	(9,189)	255,250	263,156	7,906
Transfers out	(5,000)	(4,878)	122	(43,300)	(42,280)	1,020	(5,000)	(4,878)	122
Total Other Financing Sources (Uses)	183,300	183,806	506	422,700	414,531	(8,169)	250,250	258,278	8,028
Net Change in Fund Balances	(109,053)	(88,412)	20,641	(34,120)	77,485	111,605	25,669	68,486	42,817
Fund Balances (Deficit) - Beginning of Year	459,370	459,370	-	551,544	551,544	-	320,139	320,139	-
Fund Balances (Deficit) - End of Year	\$ 350,317	\$ 370,958	\$ 20,641	\$ 517,424	\$ 629,029	\$ 111,605	\$ 345,808	\$ 388,625	\$ 42,817

See independent auditor's report. These are individual funds and are not considered to be subfunds.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
Year Ended June 30, 2013

Statement J-6
(Continued)

	Pineville No. 62			Poland No. 55			Ruby-Wise No. 56		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ 626,300	\$ 593,268	\$ (43,032)	\$ 77,350	\$ 74,695	\$ (2,655)	\$ 51,200	\$ 51,894	\$ 694
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	500	470	(30)	50	24	(26)	100	13	(87)
Other	10,000	139	(9,861)	-	-	-	3,700	54	(3,646)
State sources									
Other	16,000	16,409	409	1,500	1,483	(17)	4,000	3,571	(429)
Total Revenues	652,800	600,286	(52,514)	78,900	76,202	(2,698)	59,000	55,532	(3,468)
Expenditures									
Current									
Instruction									
Regular programs	45,200	37,906	7,294	6,800	6,399	401	-	992	(992)
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Support services									
General administration	20,800	27,317	(6,517)	1,545	1,440	105	3,040	1,806	1,234
Plant services	1,247,325	1,231,267	16,058	206,610	200,955	5,655	111,575	142,725	(31,150)
Capital outlay	30,000	36,065	(6,065)	17,500	17,476	24	-	7,777	(7,777)
Debt service									
Principal retirement	-	-	-	5,587	5,587	-	8,036	8,036	-
Interest and fiscal charges	8,301	8,301	-	2,412	2,411	1	3,469	3,469	-
Total Expenditures	1,351,626	1,340,856	10,770	240,454	234,268	6,186	126,120	164,805	(38,685)
Excess (Deficiency) of Revenues Over Expenditures	(698,826)	(740,570)	(41,744)	(161,554)	(158,066)	3,488	(67,120)	(109,273)	(42,153)
Other Financing Sources (Uses)									
Transfers in	761,900	762,846	946	131,900	131,940	40	202,000	125,403	(76,597)
Transfers out	(110,638)	(107,164)	3,474	-	-	-	-	-	-
Total Other Financing Sources (Uses)	651,262	655,682	4,420	131,900	131,940	40	202,000	125,403	(76,597)
Net Change in Fund Balances	(47,564)	(84,888)	(37,324)	(29,654)	(26,126)	3,528	134,880	16,130	(118,750)
Fund Balances (Deficit) - Beginning of Year	639,156	639,156	-	45,252	45,252	-	(134,066)	(134,066)	-
Fund Balances (Deficit) - End of Year	\$ 591,592	\$ 554,268	\$ (37,324)	\$ 15,598	\$ 19,126	\$ 3,528	\$ 814	\$ (117,936)	\$ (118,750)

See independent auditor's report. These are individual funds and are not considered to be subfunds.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
Year Ended June 30, 2013

Statement J-6
(Continued)

	Leconte-Lamourie Woodworth No. 57			Sixth Ward No. 68			Consolidated No. 61		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ 171,000	\$ 165,162	\$ (5,838)	\$ 80,250	\$ 81,220	\$ 970	\$ 275,000	\$ 301,280	\$ 26,280
Rentals, leases, and royalties	-	-	-	-	-	-	-	-	-
Interest earnings	250	160	(90)	100	161	61	300	245	(55)
Other	-	-	-	-	-	-	-	-	-
State sources									
Other	2,100	2,046	(54)	900	864	(36)	3,300	3,232	(68)
Total Revenues	173,350	167,368	(5,982)	81,250	82,245	995	278,600	304,757	26,157
Expenditures									
Current									
Instruction									
Regular programs	31,500	30,676	824	2,250	1,994	256	5,000	682	4,318
Vocational programs	-	-	-	-	-	-	-	-	-
Other instructional programs	-	-	-	-	-	-	-	-	-
Support services									
General administration	6,700	4,927	1,773	4,450	3,868	582	11,860	9,749	2,111
Plant services	251,370	261,703	(10,333)	149,000	143,043	5,957	294,410	199,424	94,986
Capital outlay	23,000	25,134	(2,134)	500	-	500	6,000	6,234	(234)
Debt service									
Principal retirement	-	-	-	3,253	3,252	1	2,342	2,343	(1)
Interest and fiscal charges	-	-	-	1,704	1,704	-	3,916	3,916	-
Total Expenditures	317,570	327,380	(9,810)	181,157	153,861	7,296	323,528	222,348	101,180
Excess (Deficiency) of Revenues Over Expenditures	(144,220)	(160,012)	(15,792)	(79,907)	(71,616)	8,281	(44,928)	82,409	127,337
Other Financing Sources (Uses)									
Transfers in	177,720	177,686	(34)	103,000	106,374	3,374	179,400	182,311	2,911
Transfers out	(14,400)	(14,380)	20	(6,666)	(6,505)	161	(19,365)	(18,412)	953
Total Other Financing Sources (Uses)	163,320	163,306	(14)	96,334	99,869	3,535	160,035	163,899	3,864
Net Change in Fund Balances	19,100	3,294	(15,806)	16,427	28,253	11,826	115,107	246,308	131,201
Fund Balances (Deficit) - Beginning of Year	221,323	221,323	-	248,497	248,497	-	271,108	271,108	-
Fund Balances (Deficit) - End of Year	\$ 240,423	\$ 224,617	\$ (15,806)	\$ 264,924	\$ 276,750	\$ 11,826	\$ 386,215	\$ 517,416	\$ 131,201

See independent auditor's report. These are individual funds and are not considered to be subfunds.

Rapides Parish School Board
Alexandria, Louisiana
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds - School Districts Maintenance Funds
Year Ended June 30, 2013

Statement J-6
(Concluded)

	Consolidated No. 62			Pineville Technology No. 52			Total		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues									
Local sources									
Taxes									
Ad valorem taxes	\$ 3,181,800	\$ 3,117,200	\$ (64,600)	\$ 210,450	\$ 202,714	\$ (7,736)	\$ 7,296,750	\$ 7,145,040	\$ (151,710)
Rentals, leases, and royalties	-	1,200	1,200	-	-	-	-	1,200	1,200
Interest earnings	2,000	2,196	196	175	133	(42)	8,475	6,616	(1,859)
Other	8,600	-	(8,600)	-	-	-	22,900	372	(22,528)
State sources									
Other	100,000	93,991	(6,009)	-	1,546	1,546	206,900	199,058	(7,842)
Total Revenues	3,292,400	3,214,587	(77,813)	210,625	204,393	(6,232)	7,535,025	7,352,286	(182,739)
Expenditures									
Current									
Instruction									
Regular programs	395,000	358,525	36,475	191,725	97,967	93,758	1,585,372	1,231,764	353,608
Vocational programs	-	-	-	-	-	-	4,500	3,195	1,305
Other instructional programs	-	-	-	-	-	-	73,500	67,211	6,289
Special programs	-	-	-	-	-	-	5,000	4,940	60
Support services									
General administration	103,200	101,081	2,119	8,155	7,012	1,143	272,625	249,750	22,875
Plant services	5,050,950	4,477,057	573,893	-	-	-	12,205,796	10,035,748	2,170,048
Capital outlay	116,500	119,688	(3,188)	130,000	120,319	9,681	1,074,162	772,882	301,280
Debt service									
Principal retirement	52,797	52,797	-	-	-	-	120,338	120,271	67
Interest and fiscal charges	57,483	57,483	-	-	-	-	102,922	102,913	9
Total Expenditures	5,775,930	5,166,631	609,299	329,880	225,298	104,582	15,444,215	12,588,674	2,855,541
Excess (Deficiency) of Revenues Over Expenditures	(2,483,530)	(1,952,044)	531,486	(119,255)	(20,905)	98,350	(7,909,190)	(5,236,388)	2,672,802
Other Financing Sources (Uses)									
Transfers in	2,934,750	2,934,652	(98)	-	-	-	6,553,115	6,485,443	(67,672)
Transfers out	(423,330)	(409,342)	13,988	-	-	-	(680,999)	(659,876)	21,123
Total Other Financing Sources (Uses)	2,511,420	2,525,310	13,890	-	-	-	5,872,116	5,825,567	(46,549)
Net Change in Fund Balances	27,890	573,266	545,376	(119,255)	(20,905)	98,350	(2,037,074)	569,179	2,626,253
Fund Balances (Deficit) - Beginning of Year	2,574,878	2,574,878	-	172,082	172,082	-	8,333,708	8,333,708	-
Fund Balances (Deficit) - End of Year	\$ 2,602,768	\$ 3,148,144	\$ 545,376	\$ 52,827	\$ 151,177	\$ 98,350	\$ 6,296,634	\$ 8,922,887	\$ 2,626,253

See independent auditor's report. These are individual funds and are not considered to be subfunds.

**Rapides Parish School Board
Alexandria, Louisiana
Statement of Changes in Fiduciary Assets and Liabilities
School Activity Agency Fund
Year Ended June 30, 2013**

Statement K-1

	<u>Balance July 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2013</u>
Assets				
Cash and cash equivalents	\$ 2,548,962	\$ 8,182,531	\$ 8,201,172	\$ 2,530,321
Certificates of deposit	131,206	284	-	131,490
Investments	100,472	101	-	100,573
Receivables	<u>58,121</u>	<u>10,284</u>	<u>8,857</u>	<u>59,548</u>
Total Assets	<u>\$ 2,838,761</u>	<u>\$ 8,193,200</u>	<u>\$ 8,210,029</u>	<u>\$ 2,821,932</u>
Liabilities				
Deposits due others	<u>\$ 2,838,761</u>	<u>\$ 8,193,200</u>	<u>\$ 8,210,029</u>	<u>\$ 2,821,932</u>
Total Liabilities	<u>\$ 2,838,761</u>	<u>\$ 8,193,200</u>	<u>\$ 8,210,029</u>	<u>\$ 2,821,932</u>

See independent auditor's report.

**Rapides Parish School Board
Alexandria, Louisiana
Statement of Changes in Deposits Due Others
School Activity Agency Fund
Year Ended June 30, 2013**

Statement K-2

<u>School</u>	<u>Balance July 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2013</u>
Acadian Elementary	\$ 9,866	\$ 24,994	\$ 23,299	\$ 11,561
Ewell S. Aiken Optional	42,237	71,987	77,095	37,129
Alexandria Middle Magnet	46,021	118,087	124,253	39,855
Alexandria Senior High	115,812	972,723	972,074	116,461
Alma Redwine Elementary	4,037	37,573	39,611	1,999
Arthur F. Smith Middle Magnet	24,598	112,217	110,469	26,346
Ball Elementary	62,023	34,809	43,388	53,444
Barron Elementary	70,908	166,195	193,626	43,477
Bolton High	68,817	374,896	377,223	66,490
Scott M. Brame Middle	138,572	346,316	349,567	135,321
Mabel Brasher Elementary	33,807	50,124	44,334	39,597
Buckeye Elementary	39,585	95,343	85,942	48,986
Buckeye High	158,071	490,816	518,952	129,935
C. C. Raymond Middle	12,162	32,198	31,447	12,913
Caroline Dorman Junior High	-	79,670	73,302	6,368
Cherokee Elementary	22,039	96,463	103,397	15,105
Forest Hill Elementary	34,686	72,826	70,378	37,134
Glenmora Elementary	41,208	38,712	40,076	39,844
Glenmora High	102,904	133,160	137,245	98,819
H. R. Lawrence Middle	11,049	69,139	58,285	21,903
Hadnot/Hayes Elementary	5,582	26,532	27,869	4,245
Horseshoe Drive Elementary	20,180	51,708	51,120	20,768
Huddle Elementary	2,446	29,725	23,393	8,778
Julius Patrick Elementary	4,250	23,382	18,515	9,117
L. S. Rugg Elementary	19,851	43,729	39,622	23,958
Lessie Moore Elementary	31,613	50,687	44,519	37,781
Martin Park Elementary	47,725	35,285	27,822	55,188
Mary Goff Elementary	7,202	72,879	68,934	11,147
J. B. Nachman Elementary	67,639	220,724	212,929	75,434
North Bayou Rapides Elementary	12,770	33,528	34,671	11,627
Northwood High	141,374	214,413	223,428	132,359
Oak Hill Elementary	40,887	93,952	98,985	35,854
Oak Hill High	68,474	165,018	169,878	63,614
Paradise Elementary	90,298	103,133	92,473	100,958
Peabody Magnet High	287,557	283,237	302,513	268,281
Peabody Montessori Elementary	40,856	104,671	101,500	44,027
Phoenix Magnet Elementary	55,279	258,743	233,000	81,022
Pineville Elementary	18,753	45,822	47,769	16,806
Pineville High	62,505	1,004,850	1,018,829	48,526
Pineville Junior High	86,114	275,060	270,114	91,060
Plainview High	143,419	127,102	142,793	127,728
Poland Junior High	32,205	104,665	93,821	43,049
Rapides High	100,621	156,070	170,571	86,120
Rapides Training Academy	16,389	7,130	7,032	16,487
Rosenthal Montessori	43,014	79,355	77,147	45,222
Ruby-Wise Elementary	26,337	128,009	124,214	30,132
Slocum Learning Center	3,810	3,332	4,634	2,508
Tioga Elementary	78,147	145,094	160,001	63,240
Tioga High	132,747	608,149	583,295	157,601
Tioga Junior High	59,534	244,005	231,871	71,668
W. O. Hall Elementary	52,781	34,963	32,804	54,940
Totals	\$ 2,838,761	\$ 8,193,200	\$ 8,210,029	\$ 2,821,932

See independent auditor's report.

Compensation Paid Board Members

The schedule of compensation paid to the Rapides Parish School Board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the Rapides Parish School Board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:56, the Rapides Parish School Board members have elected the monthly payment method of compensation. Under this method, each member of the Rapides Parish School Board receives \$700 per month, and the President receives \$750 per month for performing the duties of his office. Members of the Executive Committee receive an additional \$50 per month.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Compensation Paid Board Members
Year Ended June 30, 2013**

Statement L

<u>Board Member</u>	<u>Amount</u>
John Allen, Jr.	\$ 8,850
Wilton Barrios, Jr.	8,700
Steve Berry	8,850
William Breazeale	8,400
Stephen Chapman	8,700
Janet Dixon	8,400
Julie McConathy	8,850
James Rodriguez	8,400
Pamela Webb	<u>8,400</u>
Total	<u>\$ 77,550</u>

See independent auditor's report.

Rapides Parish School Board
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

Table I

Fiscal Year Ended June 30,	Net Investment in Capital Assets	Restricted	Unrestricted	Total Net Position
2013	\$ 26,886,662	\$33,574,461	\$ (6,502,567)	\$ 53,958,556
2012	32,563,023	39,004,987	(14,025,682)	57,542,328
2011	35,656,214	36,743,970	(14,871,298)	57,528,886
2010	35,504,909	9,533,251	12,376,901	57,415,061
2009	36,582,095	10,277,184	4,498,184	51,357,463
2008	36,297,377	10,615,634	(1,026,667)	45,886,344
2007	36,133,192	12,592,998	1,191,076	49,917,266
2006	47,573,105	14,151,822	(7,156,485)	54,568,442
2005	44,537,836	14,337,401	(3,533,582)	55,341,655
2004	46,191,938	15,533,087	(5,004,405)	56,720,620

Source: Rapides Parish School Board, CAFR Exhibit A: June 30, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, and 2004.

Rapides Parish School Board
Changes in Net Position
Last Ten Fiscal Years
(annual basis of accounting)

Table II
Table III

	Fiscal Year Ended June 30,										
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	
Expenses:											
Instruction:											
Regular programs	\$ 92,015,848	\$ 90,240,298	\$ 84,926,453	\$ 80,144,283	\$ 80,581,806	\$ 78,849,282	\$ 69,470,503	\$ 66,598,975	\$ 57,773,260	\$ 58,878,315	
Special education programs	30,671,825	29,977,213	33,647,194	33,392,601	31,999,663	34,156,325	31,146,737	29,353,153	27,113,752	25,560,239	
Vocational programs	3,743,015	3,941,488	3,637,220	4,202,633	4,108,245	3,892,587	4,107,367	3,862,587	3,544,092	3,238,646	
Other instructional programs	1,861,738	1,786,559	1,795,831	1,891,691	1,364,585	2,246,316	2,246,316	3,436,282	2,312,174	1,988,605	
Special programs	11,773,102	12,720,378	14,475,037	17,519,800	13,903,164	13,337,611	13,841,069	12,766,600	11,058,844	11,116,999	
Adult and continuing education programs	90,831	243,751	387,140	385,571	526,276	593,711	523,653	549,378	523,637	538,403	
Support services											
Student services	12,325,835	12,121,462	10,013,661	9,170,218	8,968,796	8,044,517	7,655,643	6,859,556	6,299,174	6,118,862	
Instructional staff support	10,095,706	9,854,955	11,027,494	11,303,765	10,082,542	11,098,080	9,251,017	8,670,422	9,084,747	8,399,285	
General administration	3,640,842	3,124,682	8,291,419	5,125,339	4,105,611	4,027,475	5,086,890	4,601,066	4,632,807	3,933,958	
School administration	12,978,065	12,310,071	11,720,611	12,067,418	12,045,908	11,594,471	10,402,049	8,869,659	8,651,768	8,120,364	
Business services	1,419,010	1,398,081	1,306,024	1,221,302	1,211,107	1,211,269	1,086,461	1,772,543	1,043,458	987,773	
Plant services	25,807,788	23,126,272	20,394,046	20,061,625	21,765,191	20,114,373	21,110,080	21,085,067	19,657,634	15,712,941	
Student transportation services	11,985,359	11,494,371	11,301,682	10,855,416	11,547,061	12,042,545	11,535,888	10,437,981	10,267,219	9,909,610	
Central services	2,101,500	2,172,937	1,704,016	1,456,302	1,533,665	1,490,884	1,488,340	1,318,435	1,494,374	1,294,239	
Other support services	129,416	112,387	974,731	193,611	202,688	184,677	159,060	180,638	137,088	124,139	
Food services	15,377,578	15,730,969	13,742,560	15,383,496	15,543,763	15,029,133	14,226,528	14,392,671	12,939,802	12,599,807	
Community service programs	142,055	145,924	123,746	116,226	136,892	120,105	107,644	389,440	230,809	232,031	
Interest and fiscal charges	3,589,666	3,102,433	3,143,168	3,188,546	3,302,603	3,591,268	3,727,197	4,129,563	4,684,541	4,192,564	
Total expenses	239,769,179	233,604,251	232,622,033	227,689,843	222,929,566	221,207,608	207,172,442	199,293,216	181,449,180	172,946,780	
Revenues:											
Charges for services:											
Instruction	137,893	164,363	182,043	120,520	175,221	497,617	291,637	352,381	409,105	-	
Supporting service	-	62,967	473,534	299,101	232,217	351,096	232,539	97,787	77,989	-	
Food services	1,888,543	2,037,412	2,128,482	2,235,761	2,334,055	2,101,951	2,146,508	2,095,246	1,844,098	1,762,149	
Community service programs	7,513	13,982	18,065	16,574	21,437	21,671	12,371	11,839	10,817	6,308	
Operating grants and contributions	31,150,333	33,563,885	42,151,741	46,574,595	36,759,696	34,568,352	33,805,936	41,917,823	31,862,361	30,025,184	
Capital grants and contributions	48,727	525,000	2,173	94,728	-	5,500	25,000	-	-	-	
Total program revenues	33,232,979	36,367,609	44,956,038	49,341,279	39,522,626	37,546,167	36,514,091	44,485,076	34,204,370	31,793,641	
Net (expense)/revenue	(206,536,200)	(197,236,642)	(187,665,995)	(178,328,564)	(183,406,940)	(183,661,421)	(170,658,351)	(154,808,140)	(147,244,810)	(141,153,139)	
General revenues and other changes in net position:											
Taxes	71,151,084	69,078,813	66,621,919	64,485,686	66,141,251	64,712,815	60,890,552	58,639,195	54,920,994	52,649,647	
Grants and contributions not restricted to specific program	129,618,702	127,285,614	120,562,991	119,167,386	121,320,633	113,309,275	102,294,065	93,042,747	88,483,014	86,218,981	
Rentals, leases and royalties	52,656	131,303	829	-	-	2,000	10,677	-	-	896	
Unrestricted investment earnings	124,241	206,594	110,215	148,540	359,809	1,357,378	2,314,142	1,983,362	1,133,885	473,860	
Miscellaneous	113,074	224,895	304,710	598,128	978,922	156,176	271	369,623	322,115	263,448	
Insurance proceeds	2,000,000	-	-	-	-	-	-	-	-	-	
Gain (Loss) on Sale of Asset	(257,530)	(36,502)	(109,912)	442,075	-	92,855	19,192	-	1,005,838	-	
Federal e-rate	600,523	527,389	289,068	428,495	77,445	-	130,000	-	-	-	
Reimbursement of bond overpayment	-	-	-	-	-	-	-	-	-	-	
Local revenue transfers - other LEAs	(450,322)	(168,022)	-	-	-	-	-	-	-	-	
Total general and other changes in net assets	202,952,428	197,250,084	187,778,820	185,270,310	188,878,060	179,630,499	165,658,899	154,034,927	145,865,846	139,606,832	
Extraordinary item											
Legal settlement	-	-	-	-	-	-	348,276	-	-	-	
Change in net position; governmental activities	\$ (3,593,772)	\$ 13,442	\$ 113,825	\$ 6,941,746	\$ 5,471,120	\$ (4,030,922)	\$ (4,651,176)	\$ (773,213)	\$ (1,378,964)	\$ (1,546,307)	

Source: Rapides Parish School Board, CAFR Exhibit B: June 30, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, and 2004

**Rapides Parish School Board
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)**

Table IV

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ 149,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	15,068,518	10,086,812	7,512,201	8,868,207	8,413,897	3,845,862	(363,677)
Nonspendable	-	-	-	-	-	-	-	-	-	-
Committed to Workers Comp	1,883,196	1,191,285	1,078,170	-	-	-	-	-	-	-
Unassigned	21,868,583	19,769,755	16,560,455	-	-	-	-	-	-	-
Total General Fund	\$ 23,531,779	\$ 20,961,040	\$ 17,638,625	\$ 15,218,318	\$ 10,086,812	\$ 7,512,201	\$ 8,868,207	\$ 8,413,897	\$ 3,845,862	\$ (363,677)
School Lunch/Breakfast Fund										
Reserved	\$ -	\$ -	\$ -	\$ 62,612	\$ 85,917	\$ 65,634	\$ 66,010	\$ -	\$ -	\$ -
Unreserved	-	-	-	2,291,002	1,340,317	895,323	809,438	331,046	168,175	200,046
Nonspendable	181,542	229,117	180,741	-	-	-	-	-	-	-
Assigned to School Food Service	4,139,344	3,661,186	3,445,649	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total School Lunch/Breakfast Fund	\$ 4,330,886	\$ 3,890,303	\$ 3,606,390	\$ 2,353,614	\$ 1,426,234	\$ 960,957	\$ 875,448	\$ 331,046	\$ 168,175	\$ 200,046
Pineville No.52 Capital Project Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:	-	-	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital project funds	-	13,059,152	-	-	-	-	-	-	-	-
Permanent Endowment Funds	-	-	-	-	-	-	-	-	-	-
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Assigned to	-	-	-	-	-	-	-	-	-	-
Total Pineville No. 52 Capital Outlay Fund	\$ -	\$ 13,059,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Governmental Funds										
Reserved	\$ -	\$ -	\$ -	\$ 10,543,874	\$ 10,449,762	\$ 10,850,576	\$ 18,177,384	\$ 17,140,306	\$ 22,875,492	\$ 17,380,063
Unreserved, reported in:	-	-	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	6,776,724	3,682,094	2,116,231	2,489,154	5,076,157	3,780,437	4,803,293
Capital project funds	-	-	-	12,513,795	1,024,349	1,034,770	1,293,037	3,368,024	8,178,781	5,262,369
Permanent Endowment Funds	-	-	-	-	-	-	-	-	10,639	10,526
Nonspendable	3,000	3,000	3,000	-	-	-	-	-	-	-
Restricted	33,571,461	25,942,835	36,597,778	-	-	-	-	-	-	-
Assigned to technology	233	1,446	-	-	-	-	-	-	-	-
Unassigned	(117,936)	(134,065)	91,999	-	-	-	-	-	-	-
Total all other governmental funds	\$ 33,456,758	\$ 25,813,216	\$ 36,692,777	\$ 29,834,393	\$ 15,166,205	\$ 14,001,577	\$ 21,959,575	\$ 25,584,487	\$ 34,845,349	\$ 27,236,251

Source: Rapides Parish School Board, CAFR Exhibit C: June 30, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, and 2004.

Note: GASB 54 was implemented in 2011. Conversion of prior year data to new categories is not possible at this time.

Rapides Parish School Board
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

Table V
Table VI
Table VII

	Fiscal Year Ended June 30,									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Revenues:										
Local sources										
Taxes										
Ad valorem taxes	\$ 35,268,096	\$ 33,027,321	\$ 31,843,336	\$ 31,081,917	\$ 29,341,523	\$ 27,400,114	\$ 25,743,833	\$ 24,431,743	\$ 24,383,083	\$ 23,847,443
Sales and miscellaneous taxes	35,665,542	35,861,372	34,570,017	33,171,800	36,536,006	36,983,432	34,812,811	33,882,429	30,259,719	28,484,868
Rentals, leases, royalties, and charges for services	52,656	116,805	829	33,300	-	2,000	10,766	10,341	324	896
Interest earnings	124,241	206,594	110,215	148,540	359,808	1,357,378	2,314,053	1,983,362	1,133,885	473,860
Food service	1,989,078	2,038,001	2,128,482	2,236,191	2,334,055	2,101,961	2,146,608	2,095,246	1,844,098	1,763,160
Other	1,786,359	2,439,769	2,633,563	2,467,871	2,976,560	2,003,985	1,522,358	1,966,356	1,554,200	1,275,412
Sale sources										
Equalization	128,710,381	126,372,980	119,626,848	118,226,828	120,350,462	112,339,034	101,378,071	92,157,673	87,598,355	85,334,841
Other	2,786,577	2,162,548	3,265,796	4,720,482	8,942,234	7,724,807	6,084,164	6,584,517	4,718,982	4,732,281
Federal sources	28,810,328	31,762,309	38,666,664	42,077,397	27,660,037	27,263,703	28,294,711	36,057,623	26,974,444	25,888,782
Total Revenues	234,893,259	234,007,719	232,845,770	234,164,326	228,400,686	217,176,414	202,287,375	199,169,290	178,467,090	171,811,543
Expenditures:										
Current										
Instruction										
Regular programs	87,730,511	85,877,471	81,448,661	76,850,934	77,975,254	75,365,059	66,455,185	61,882,583	55,008,163	56,746,700
Special education programs	29,827,583	28,791,998	32,967,980	32,698,601	31,529,260	33,337,418	30,459,703	28,204,324	26,592,370	25,321,909
Vocational programs	3,577,116	3,762,982	3,483,582	4,069,347	4,002,103	3,619,712	3,834,270	3,558,114	3,361,348	3,039,725
Other instructional programs	1,791,487	1,697,454	1,720,501	1,822,422	1,302,964	1,760,414	2,208,962	3,365,358	2,263,903	1,975,949
Special programs	11,419,810	12,344,625	14,222,684	17,252,875	13,775,390	13,018,148	13,479,989	12,282,388	10,705,802	10,748,871
Adult and continuing education programs	38,362	191,602	344,873	333,105	476,984	537,347	472,059	471,008	483,440	499,348
Support Services										
Student services	12,157,486	11,927,005	9,945,373	9,136,989	9,018,469	8,007,299	7,638,911	6,854,287	6,298,341	6,118,029
Instructional staff support	9,893,834	9,821,414	10,911,669	11,375,231	10,023,569	10,259,737	9,211,284	8,560,494	8,933,288	8,229,240
General administration	3,493,973	3,810,616	3,410,964	4,372,001	3,557,597	3,619,583	3,806,451	3,732,967	3,756,461	3,469,165
School administration	12,527,297	11,852,635	11,403,427	11,761,032	11,835,682	11,262,926	10,136,261	8,849,781	8,429,730	7,925,189
Business services	1,394,215	1,371,073	1,291,940	1,211,779	1,211,768	1,200,013	1,079,785	1,104,362	1,036,932	981,172
Plant services	18,912,570	18,256,866	18,532,278	17,727,440	20,418,561	17,805,958	18,008,914	17,628,983	15,036,192	14,020,438
Student transportation services	11,143,959	10,753,985	10,661,649	10,355,800	10,928,065	11,319,077	10,967,322	10,404,530	9,822,408	9,537,229
Central services	1,743,697	1,897,168	1,686,705	1,438,538	1,524,451	1,467,369	1,468,980	1,303,737	1,470,981	1,271,246
Other support services	126,721	111,450	98,073	192,842	201,710	183,698	157,729	180,638	135,897	122,948
Food services	14,334,371	14,762,026	13,695,961	14,490,635	14,635,047	13,952,983	13,432,623	13,054,151	12,699,974	12,023,392
Community service programs	141,091	144,616	123,250	115,981	137,358	119,756	107,644	91,835	76,433	68,273
Capital outlay	9,601,886	17,914,790	3,081,153	2,851,901	1,588,422	9,387,387	10,420,559	12,919,028	9,912,965	8,577,262
Debt service										
Principal retirement	6,184,000	6,505,000	7,127,989	6,393,001	6,580,999	6,367,989	5,894,001	5,010,000	6,675,000	6,269,517
Interest and fiscal charges	3,836,037	3,001,628	3,146,952	3,112,078	3,502,535	3,668,290	3,708,459	4,241,248	4,546,734	4,254,079
Total Expenditures	239,876,008	244,596,524	229,325,484	227,562,442	224,226,168	226,405,181	212,947,101	203,689,846	187,247,342	181,199,781
Excess (deficiency) of revenues over expenditures	(4,782,747)	(10,588,805)	3,520,286	6,601,884	4,174,518	(9,228,767)	(10,659,726)	(4,530,556)	(8,780,252)	(9,388,238)
Other Financing Sources (Uses):										
Transfers in										
Transfers out	34,091,106	35,047,687	33,656,723	34,068,577	35,337,122	35,265,617	36,941,007	35,718,659	26,999,980	20,786,493
Local revenue transfers - other LEAs	(34,091,106)	(35,047,687)	(33,656,723)	(34,068,577)	(35,337,122)	(35,265,617)	(36,941,007)	(35,718,659)	(26,999,980)	(20,786,493)
Proceeds from insurance	2,000,000	(168,022)	-	-	-	-	-	-	-	-
Issuance of debt	14,410,000	24,185,000	7,000,000	14,120,000	19,450,000	-	7,685,000	7,320,000	31,300,000	3,070,000
Payments to refund escrow agent	(13,600,000)	(7,642,260)	-	-	(19,420,001)	-	-	(7,320,000)	(12,835,000)	(2,970,483)
Proceeds from sale of capital assets	18,781	6	11,181	5,188	-	272	250	600	2,102,019	-
Total Other Financing Sources (Uses)	2,378,459	16,374,724	7,011,181	14,125,188	28,989	272	7,685,250	600	20,567,019	99,517
Extraordinary item - Legal Settlement										
Net Change in Fund Balance	\$ (2,404,288)	\$ 5,785,919	\$ 10,531,467	\$ 20,727,072	\$ 4,204,517	\$ (9,228,495)	\$ (2,626,200)	\$ (4,529,956)	\$ 11,786,767	\$ (9,288,721)
Debt service as a percentage of noncapital expenditures	4.36%	4.19%	4.54%	4.23%	4.53%	4.62%	4.74%	4.85%	6.33%	6.10%

Source: Rapides Parish School Board, CAFR Exhibit E: June 30, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, and 2004.

Rapides Parish School Board
Assessed Value and Actual Value of Taxable Property,
Last Ten Fiscal Years

Table VIII

<i>Fiscal Year</i>	<i>Actual Value</i>		<i>Less: Exemptions</i>	<i>Total Taxable Value</i>	<i>Total Direct Rate</i>
	<i>Real Estate Property</i>	<i>Commercial/Other Property</i>			
2013	\$557,599,273	\$313,412,970	\$177,968,212	\$693,044,031	365.83
2012	546,135,182	279,273,505	175,594,887	649,813,800	386.54
2011	531,301,099	268,700,131	174,606,415	625,394,815	385.04
2010	520,618,143	264,172,797	172,984,319	611,806,621	362.04
2009	499,121,660	263,912,313	170,890,294	592,143,679	333.04
2008	457,580,541	256,791,213	165,283,885	549,087,869	366.96
2007	432,377,607	240,374,328	162,345,081	510,406,854	384.46
2006	406,518,198	237,221,755	158,393,249	485,346,704	387.46
2005	382,068,975	225,331,844	155,441,656	451,959,163	402.00
2004	358,863,874	225,157,304	147,563,272	436,457,906	487.04

Source: Rapides Parish Assessor's Office

Rapides Parish School Board
Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years

Table IX

Fiscal Year	District Direct Rates**			Overlapping Rates									
	General Purposes	Capital Purposes	Total	City of Alexandria	City of Pineville	Other Cities *	Parish	Road	Drainage	Fire Protection	Sheriff	Library	Other
2013	186.33	179.50	365.83	20.23	15.85	51.69	6.06	271.79	1.02	449.44	17.46	7.29	1.00
2012	179.04	207.50	386.54	20.23	15.85	51.55	5.85	258.23	1.02	405.36	16.97	7.09	43.47
2011	179.04	206.00	385.04	20.23	15.75	51.55	5.85	258.23	1.02	405.36	16.97	7.09	43.47
2010	179.04	183.00	362.04	20.23	15.75	63.18	5.85	259.54	1.02	405.88	16.97	7.09	47.47
2009	169.04	164.00	333.04	20.23	15.75	63.18	5.85	259.54	1.02	405.88	16.97	7.09	49.97
2008	166.96	200.00	366.96	20.23	17.75	55.53	5.82	252.72	1.01	391.90	16.93	7.08	49.78
2007	166.96	217.50	384.46	20.23	18.85	55.53	5.82	252.72	1.01	391.90	16.93	6.08	52.03
2006	166.96	220.50	387.46	20.23	19.05	55.53	5.82	277.38	1.01	403.85	16.93	6.08	52.30
2005	-	-	402.00	20.23	19.05	55.53	5.82	277.56	1.01	424.55	16.93	6.08	49.08
2004	-	-	487.04	20.23	19.21	54.94	5.79	275.53	1.01	412.02	16.88	6.08	49.12

Source: Rapides Parish Assessor's Office

* Includes all other following towns of Rapides Parish: Boyce, Cheneyville, LeCompte, Ball, Forest Hill, Glenmora, and Woodworth, and Village of Creola

** Rate not currently available for previous years data.

Parish of Rapides
Principal Taxpayers
Current Year and Nine Years Ago

Taxpayers	Type of Business	2013			2004		
		2012 Assessed Valuation	Ranking	Percentage of Total Assessed Valuation	2003 Assessed Valuation	Ranking	Percentage of Total Assessed Valuation
Acadian Gas Pipeline System	Mfg. Gas	\$ 46,939,560	1	6.77%	\$ -		-
Central Louisiana Electric Co.	Healthcare Provider	36,426,790	2	5.26%	42,060,930	1	9.64%
Procter & Gamble	Mfg. Laundry Cleaning Products	14,357,034	3	2.07%	5,808,697	4	1.33%
Central Louisiana Healthcare System	Healthcare Provider	12,880,528	4	1.86%	5,225,550	5	1.20%
Union Pacific Railroad	Railroad Company	11,153,710	5	1.61%	3,333,980	9	0.76%
Bell South Telecommunications	Telephone Utility	10,188,300	6	1.47%	13,714,650	2	3.14%
Red River Bank	Bank	6,426,095	7	0.93%	-		-
Dresser, Inc.	Mfg. Oilfield Valves	5,371,401	8	0.78%	2,823,561	10	0.65%
U T L X Mfg. Inc.	Railroad Equipment Mfg.	4,654,747	9	0.67%	-		-
Texas Gas Transmission Corporation	Pipeline	3,778,910	10	0.55%	-		-
International Paper	Mfg. Paper Products	-		-	8,826,194	3	2.02%
Rapides Regional Medical Center	Healthcare Provider	-		-	4,478,922	6	1.03%
Hibernia National Bank	Bank	-		-	4,462,953	7	1.02%
WXI/Z Southwest Malls	Shopping Malls	-		-	3,624,980	8	0.83%
		<u>\$ 152,177,075</u>		<u>21.97%</u>	<u>\$ 94,360,417</u>		<u>21.62%</u>

Source: Rapides Parish Assessor's Office

**Rapides Parish School Board
Property Tax Levies and Collections,
Last Ten Tax Years**

Table XI

Fiscal Year Ended December 31,	Taxes Levied for the Calendar Year	Collected within the Calendar Year of the Levy		Collections in Subsequent Years*	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	\$ 34,199,809	\$ 35,268,096	103.12%	\$ -	\$ 35,268,096	103.12%
2011	32,424,563	33,027,321	101.86%	-	33,027,321	101.86%
2010	31,485,554	31,843,336	101.14%	-	31,843,336	101.14%
2009	30,609,680	31,081,917	101.54%	-	31,081,917	101.54%
2008	29,055,678	29,341,523	100.98%	-	29,341,523	100.98%
2007	27,206,785	27,400,114	100.71%	-	27,400,114	100.71%
2006	25,459,890	25,743,833	101.12%	-	25,743,833	101.12%
2005	24,138,295	24,431,743	101.22%	-	24,431,743	101.22%
2004	24,056,502	24,383,083	101.36%	-	24,383,083	101.36%
2003	24,014,508	23,847,443	99.30%	-	23,847,443	99.30%

Source: Rapides Parish Assessor's Office

Note: This schedule recognizes collections on a calendar year (tax year) basis, whereas property tax collections reported in the basic financial statements are on a fiscal year basis.

*Collections in subsequent years data not currently available.

**Rapides Parish School Board
Ratios of Outstanding Debt
Last Ten Fiscal Years**

Table XII

Fiscal Year Ended June 30,	Outstanding General Obligation Bonds	Net General Bonded Debt As Percentage of Taxable Value	Net Bonded Debt Per Capita	Net Bonded Debt Per Student	Other Debt	Total Debt	Debt As Percentage of Taxable Value	Debt Per Capita	Debt Per Student
2013	\$ 71,381,000	10.98%	\$ 539	\$ 2,976	\$ 15,175,000	\$ 86,556,000	12.49%	\$ 654	\$ 3,608
2012	76,105,000	12.17%	575	3,175	15,825,000	91,930,000	14.15%	694	3,835
2011	68,800,000	11.00%	523	2,898	13,015,000	81,815,000	13.08%	622	3,447
2010	74,505,000	9.49%	556	3,152	7,238,000	81,743,000	10.42%	610	3,458
2009	68,610,000	8.99%	517	2,915	5,406,000	74,016,000	9.70%	558	3,145
2008	74,045,000	10.37%	566	3,202	6,522,000	80,567,000	11.28%	616	3,484
2007	79,350,000	11.79%	607	3,374	7,585,000	86,935,000	12.92%	665	3,697
2006	78,145,000	12.14%	609	3,312	6,999,000	85,144,000	13.23%	663	3,608
2005	82,280,000	13.55%	643	3,624	5,719,000	87,999,000	14.49%	687	3,876
2004	72,640,000	12.44%	571	3,216	5,724,000	78,364,000	13.42%	616	3,469

Source: Rapides Parish Assessor's Office, Statement of Condition

**Rapides Parish School Board
Direct and Overlapping Governmental Activities Debt
As of June 30, 2013**

Table XIII

Governmental Unit	Debt Outstanding
Rapides Parish Police Jury	
Public Improvement	\$ 58,000
Road Districts	383,000
Fire Protection	121,000
General Obligation Bond, Rapides Parish Coliseum	23,000,000
Subtotal, overlapping debt	<u>23,562,000</u>
Rapides Parish School Board	<u>86,556,000</u>
Total Direct and Overlapping Debt	<u><u>\$ 110,118,000</u></u>

Source: Statement of Condition Rapides Parish
Rapides Parish Police Jury, Accounting Department

Legal Debt Margin Calculation for Fiscal Year 2013
Assessed Value \$ 871,012,243
Debt limit (35% of assessment value) \$ 304,854,285
Debt applicable to limit 71,381,000
Legal debt margin \$ 233,473,285

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Debt limit	\$ 304,854,285	\$ 288,893,040	\$ 280,000,431	\$ 274,676,829	\$ 267,061,891	\$ 250,030,114	\$ 235,463,177	\$ 225,308,984	\$ 212,590,287	\$ 204,407,412
Total net debt applicable to limit	71,381,000	76,105,000	68,800,000	74,505,000	68,610,000	74,045,000	79,350,000	78,145,000	82,280,000	72,640,000
Legal debt margin	\$ 233,473,285	\$ 212,788,040	\$ 211,200,431	\$ 200,171,829	\$ 198,451,891	\$ 175,985,114	\$ 156,113,177	\$ 147,163,984	\$ 130,310,287	\$ 131,767,412
Total net debt applicable to the limit as a percentage of debt limit	23.41%	26.34%	24.57%	27.12%	25.69%	29.61%	33.70%	34.68%	38.70%	35.54%

Source: Rapides Parish Assessor's Office, Statement of Condition Rapides Parish June 30, 2013

**Rapides Parish School Board
Demographic Statistics
Last Ten Years**

Table XV

<u>Year</u>	<u>Population (1)</u>	<u>Per Capita Income (1)</u>	<u>Public School Enrollment (2)</u>	<u>Unemployment Rate (3)</u>
2013	132,373	\$ 40,470	23,988	8.1%
2012	132,374	40,658	23,969	8.5%
2011	131,613	38,872	23,737	7.7%
2010	134,011	35,189	23,636	7.8%
2009	132,732	32,687	23,535	7.2%
2008	130,829	31,977	23,128	4.9%
2007	130,726	30,203	23,515	4.7%
2006	128,383	28,505	23,597	5.1%
2005	128,035	26,934	22,706	6.8%
2004	127,184	26,827	22,589	5.9%

Sources:

- (1) www.quickfacts.census.gov and are estimated
- (2) Student Information System (SIS) End of Year Report
- (3) Office of Occupational Information Services, Civilian Labor Force, June 2013

**Rapides Parish School Board
Principal Employers - Parish of Rapides
Current Year and Nine Years Ago**

Table XVI

Name of Employer	Type of Business	2013			2004		
		Approximate Number of Employees	Ranking	Percentage of Total Employment	Approximate Number of Employees	Ranking	Percentage of Total Employment
Rapides Parish School Board	Education	3,277	1	6.01%	3,300	1	6.12%
Christus St. Francis Cabrini Hospital	Medical	1,770	2	3.25%	1,247	4	2.31%
Rapides Regional Medical Center	Medical	1,500	3	2.75%	1,764	3	3.27%
Veterans Affairs Medical Center	Medical	1,330	4	2.44%	890	6	1.65%
Pinecrest State School	Medical	1,245	5	2.29%	1,833	2	3.40%
Wal-Mart Stores/Sam's Club	Retail	1,136	6	2.09%	930	5	1.72%
City of Alexandria	City Government	882	7	1.62%	888	7	1.65%
Central La. Electric Co.	Electric Company	643	8	1.18%	554	9	1.03%
Crest Industries	Electrical Equip	590	9	1.08%	-	-	-
UTLX Manufacturing	Railroad Equip Mfg.	550	10	1.01%	-	-	-
Huey P. Long Medical Center	Medical	-		-	686	8	1.27%
Central La. State Hospital	Medical	-		-	546	10	1.01%

Source: Central Louisiana Chamber of Commerce

Functional Groupings	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
A. Instructional:										
Supervising Instructors	1	1	1	1	0	0	0	0	0	0
Classroom Teachers - Regular Programs	1,229	1,210	1,164	1,169	1,165	1,160	1,105	1,077	1,027	1,000
Classroom Teachers - Special Education	309	286	327	324	325	336	345	348	337	358
Classroom Teachers - Vocational Education	9	10	45	53	53	52	60	60	59	56
Classroom Teachers - Other Instructional Programs	0	0	0	0	0	8	9	8	7	8
Classroom Teachers - Special Programs	95	103	127	134	128	128	142	143	132	144
Classroom Teachers - Adult/Continuing Ed. Programs	0	1	4	4	5	5	4	5	5	6
Classroom Teachers - ROTC Instructors	12	12	12	12	10	10	10	10	10	11
Total Classroom Teachers	1,655	1,623	1,680	1,697	1,686	1,699	1,675	1,651	1,577	1,583
Therapist/Specialist/Counselor - Instructional Programs	0	0	0	0	1	24	26	27	28	27
Sabbatical Leave - Instructional Programs	22	20	14	16	16	16	11	27	17	15
Total Certified - Instructional Programs	1,677	1,643	1,694	1,713	1,703	1,739	1,712	1,705	1,622	1,625
B. Instructional Support:										
Supervisors - Instructional Support Functions	49	40	46	41	43	33	41	28	32	31
Librarians/Media-based Teachers/Staff Instructors - Instr. Spt.	35	32	40	40	40	40	36	36	41	41
Therapist/Specialist/Counselor - Instructional Support Functions	97	118	114	115	112	92	93	88	85	93
Sabbatical Leave - Instructional Support Functions	1	3	5	3	1	3	0	1	1	0
Total Certified - Instructional Support	182	193	205	199	196	168	170	153	159	165
C. Support Services:										
Superintendents	1	1	1	1	1	1	1	1	1	1
Assistant/Associate/Deputy Superintendents	2	2	2	2	2	2	2	2	2	2
School Principals	48	66	50	53	53	51	52	51	50	53
School Assistant Principals	61	38	44	51	48	42	39	33	31	30
Other School Administrators	0	0	0	0	0	0	0	0	0	0
Non-Classroom Teachers - Support Services	0	0	0	0	0	0	0	0	0	0
Sabbatical Leave - Support Services	4	0	1	2	2	2	1	2	0	0
Total Certified - Support Services	116	107	98	109	106	98	95	89	84	86
Total Certified	1,975	1,843	1,997	2,021	2,005	2,005	1,977	1,947	1,865	1,876
A. Instructional:										
Aide - Instructional Programs	422	455	491	487	500	492	464	446	400	433
Total Non-Certified - Instructional Programs	422	455	491	487	500	492	464	446	400	433
B. Instructional Support:										
Supervisors - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Therapist/Specialist/Counselor - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Clerical/Secretarial - Instructional Support Functions **	4	4	27	30	33	34	31	32	32	33
Aide - Instructional Support Functions **	57	7	7	8	8	9	12	11	11	12
Service Worker - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Skilled Craftsman - Instructional Support Functions	0	0	0	0	0	0	0	0	0	0
Degreed Professional - Instructional Support Functions	18	18	19	17	17	21	22	22	19	21
Other Personnel - Instructional Support Functions	7	10	14	26	18	9	14	22	20	13
Total Non-Certified - Instructional Support	86	39	67	81	76	73	79	87	82	79
C. Support Services:										
Supervisors/Managers/Administrators - Support Services	56	55	63	67	61	62	63	59	63	68
Clerical/Secretarial - Support Services	118	115	92	95	97	101	92	89	89	91
Aide - Support Services	31	30	34	35	35	37	35	37	37	37
Service Worker - Support Services	519	534	547	550	563	572	579	568	582	608
Skilled Craftsman - Support Services	38	37	37	39	38	39	31	28	27	25
Degreed Professional - Support Services	12	12	7	7	7	9	11	11	10	13
Other Personnel - Support Services	19	21	25	24	24	21	22	24	24	23
Total Non-Certified - Support Services	793	804	805	817	825	841	833	816	832	865
Total Non-Certified	1,301	1,298	1,363	1,385	1,401	1,406	1,376	1,349	1,314	1,377
Total Regular Employees (Certificated and Non-Certificated)	3,276	3,241	3,360	3,406	3,406	3,411	3,353	3,296	3,179	3,253
School Board Member	9	9	9	9	9	9	9	9	9	9
Total Other Reported Personnel	9	9	9	9	9	9	9	9	9	9
Grand Total	3,285	3,250	3,369	3,415	3,415	3,420	3,362	3,305	3,188	3,262

** Note: Change was due to reclassification requirement from LAUGH Handguide.
Source: Louisiana Department of Education PEP Report - October 2012

**Rapides Parish School Board
Operating Statistics
Last Ten Years**

Table XVIII

Fiscal Year	Enrollment	Operating Expenditures	Cost per Pupil*	Percentage Change	Expenses	Cost per Pupil*	Percentage Change	Teaching Staff	Pupil-Teacher Ratio	Percentage of Students Receiving Free or Reduced Lunch
2013	23,988	\$ 223,451,428	\$ 9,315	1.79%	\$ 239,769,179	\$ 9,995	2.49%	3,285	7.30	65.48%
2012	23,969	219,267,592	9,148	-0.50%	233,604,251	9,746	-0.55%	3,241	7.40	60.64%
2011	23,737	218,239,469	9,194	-0.04%	232,622,033	9,800	1.71%	3,360	7.06	62.93%
2010	23,636	217,392,354	9,198	0.64%	227,669,843	9,632	1.66%	3,406	6.94	60.97%
2009	23,535	215,070,281	9,138	-0.03%	222,929,566	9,472	-0.97%	3,406	6.91	61.93%
2008	23,128	211,423,495	9,141	23.01%	221,207,608	9,564	7.89%	3,411	6.78	62.84%
2007	23,515	165,492,484	7,038	-11.22%	207,172,442	8,810	4.14%	3,353	7.01	66.23%
2006	23,597	184,695,628	7,827	5.23%	199,293,216	8,446	5.46%	3,296	7.16	70.80%
2005	22,706	168,432,470	7,418	2.12%	181,293,216	7,984	4.11%	3,126	7.26	68.60%
2004	22,589	164,010,236	7,261	1.69%	172,946,780	7,656	1.83%	3,144	7.18	67.00%

Source: Louisiana Department of Education PEP and SIS Reports

Rapides Parish School Board, CAFR Exhibit B & E and Statement J-2: June 30, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, and 2004.

*Nonfinancial information from district records

**Rapides Parish School Board
Teacher Base Salaries
Last Ten Fiscal Years**

Table XIX

<i>Fiscal Year</i>	<i>Minimum Salary*</i>	<i>Maximum Salary*</i>	<i>Rapides Parish Average Salary**</i>	<i>Statewide Average Salary**</i>
2013	\$ 35,928	\$ 49,042	\$ 44,000	\$ 47,643
2012	35,928	49,042	41,853	47,807
2011	35,928	49,042	42,086	47,949
2010	35,928	49,042	44,557	48,205
2009	35,928	49,042	41,802	46,878
2008	34,696	47,810	43,954	46,260
2007	31,321	44,435	40,856	42,048
2006	28,833	41,947	37,861	39,218
2005	28,609	41,723	36,939	38,439
2004	27,910	41,024	35,840	37,288

Sources:

* District records

** State Department of Education

**Rapides Parish School Board
School Building Information
Last Ten Fiscal Years**

**Table XX
(Continued)**

School	2013**	2012**	2011**	2010**	2009**	2008**	2007*	2006**	2005**	2004**
Acadian Elementary										
Square feet	50,584	50,584	51,270	51,270	51,270	50,420	41,800	50,420	50,420	50,420
Capacity	271	326	346	365	365	365	365	365	365	365
Enrollment	248	285	290	312	336	359	321	317	312	331
Aiken Optional/Motivational										
Square feet	28,748	28,748	28,748	50,777	50,777	50,777	44,019	49,957	49,957	49,957
Capacity	151	151	151	343	343	343	343	343	343	343
Enrollment	-	-	-	204	494	314	322	312	392	392
Alexandria Middle Magnet										
Square feet	122,336	122,336	122,336	122,336	122,336	123,176	102,552	118,796	118,796	118,796
Capacity	687	687	667	667	667	667	667	667	667	667
Enrollment	594	616	514	509	545	563	644	608	550	582
Alexandria Sr High										
Square feet	202,160	202,160	202,160	202,160	202,160	202,160	175,351	202,160	202,160	202,160
Capacity	1,309	1,229	1,182	962	962	962	962	962	962	962
Enrollment	1,163	1,107	1,053	993	962	961	1,012	1,046	963	1,005
Alma Redwine Elementary										
Square feet	50,777	50,777	50,777	29,588	29,588	29,588	28,578	28,748	28,748	28,748
Capacity	318	317	352	220	220	220	220	220	220	220
Enrollment	284	283	295	299	291	300	260	258	162	175
Arthur F Smith Middle										
Square feet	102,673	102,673	102,673	102,673	102,673	102,673	82,602	102,673	102,673	102,673
Capacity	487	527	508	606	606	606	606	606	606	606
Enrollment	427	474	439	452	421	514	474	399	558	562
Ball Elementary										
Square feet	56,562	56,562	56,562	56,562	56,562	56,562	53,547	56,562	56,562	56,562
Capacity	381	394	384	382	382	382	382	382	382	382
Enrollment	343	350	349	362	343	334	353	388	431	332
Bolton High										
Square feet	222,447	222,447	222,447	222,447	222,447	222,447	219,521	222,447	222,447	222,447
Capacity	722	732	750	915	915	915	915	915	915	915
Enrollment	559	616	629	541	499	506	521	563	559	689
Brame Middle School										
Square feet	114,396	114,396	114,396	114,396	114,396	114,396	89,153	112,296	112,296	112,296
Capacity	1,053	969	911	853	853	853	853	853	853	853
Enrollment	955	898	829	786	797	771	784	752	755	769
Buckeye Elementary										
Square feet	63,739	63,739	63,739	63,739	63,739	65,275	47,702	59,359	59,359	59,359
Capacity	529	541	600	604	604	604	604	604	604	604
Enrollment	462	476	525	540	560	704	684	661	612	592
Buckeye High School										
Square feet	193,117	193,117	191,677	191,677	191,677	126,853	112,372	128,953	128,953	128,953
Capacity	1,153	1,127	1,091	853	853	853	853	853	853	853
Enrollment	1,015	1,009	989	937	930	740	720	732	728	797
C C Raymond Jr High										
Square feet	61,737	61,737	61,737	61,737	61,737	61,737	58,019	61,737	61,737	61,737
Capacity	244	185	205	180	180	180	180	180	180	180
Enrollment	210	185	173	181	170	186	179	187	184	149
Caroline Dorman Jr. High										
Square feet	48,642	-	-	-	-	-	-	-	-	-
Capacity	245	-	-	-	-	-	-	-	-	-
Enrollment	220	-	-	-	-	-	-	-	-	-
Cherokee Elementary										
Square feet	77,245	77,245	70,165	62,229	62,229	50,074	42,905	47,734	47,734	47,734
Capacity	777	802	816	572	572	572	572	572	572	572
Enrollment	707	734	738	788	753	737	744	707	639	542
D F Huddle Elementary										
Square feet	47,158	47,158	46,738	46,318	46,318	46,318	40,628	41,902	41,902	41,902
Capacity	446	478	514	321	321	321	321	321	321	321
Enrollment	409	449	465	467	466	441	423	441	403	303
Hadnot/Hayes Elementary (E C Hayes)										
Square feet	50,963	50,963	50,543	50,543	50,543	50,543	43,487	50,543	50,543	50,543
Capacity	298	281	302	236	236	236	236	236	236	236
Enrollment	253	237	263	279	295	280	-	-	-	161
Forest Hill Elementary										
Square feet	43,238	43,658	44,918	45,758	45,758	45,758	35,618	42,638	42,638	42,638
Capacity	457	477	455	447	447	447	447	447	447	447
Enrollment	406	425	401	389	359	415	419	408	385	382
Glenmora Elementary										
Square feet	51,333	51,333	51,333	51,333	51,333	51,333	41,800	51,333	51,333	51,333
Capacity	441	439	439	398	398	398	398	398	398	398
Enrollment	394	390	405	370	373	381	381	358	337	351
Glenmora High School										
Square feet	63,308	62,888	62,888	62,888	62,888	62,888	57,211	62,888	62,888	62,888
Capacity	298	294	292	323	323	323	323	323	323	323
Enrollment	246	242	237	228	234	271	284	314	313	310
H R Lawrence										
Square feet	51,762	51,762	51,762	51,762	51,762	51,762	41,418	51,762	51,762	51,762
Capacity	468	483	504	397	397	397	397	397	397	397
Enrollment	432	439	489	453	439	416	414	368	355	340

**Rapides Parish School Board
School Building Information
Last Ten Fiscal Years**

School	2013**	2012**	2011**	2010**	2009**	2008**	2007*	2006**	2005**	2004**
Horseshoe Drive Elementary										
Square feet	53,160	53,160	53,160	53,160	53,160	53,160	47,464	52,320	52,320	52,320
Capacity	297	376	438	404	404	404	404	404	404	404
Enrollment	255	319	361	362	355	349	328	381	357	364
J I Barron Elementary										
Square feet	68,708	68,708	68,288	67,898	67,898	67,898	69,858	61,858	61,858	61,858
Capacity	902	899	909	721	721	721	721	721	721	721
Enrollment	825	812	800	764	769	757	736	758	670	520
J S Slocum Elementary										
Square feet	51,784	51,364	51,364	50,914	50,914	50,914	45,892	50,074	50,074	50,074
Capacity	127	183	197	393	393	393	393	393	393	393
Enrollment	71	67	117	86	117	81	45	63	-	336
Julius Patrick Elementary										
Square feet	34,682	34,682	34,682	34,262	34,262	35,798	30,698	31,838	31,838	31,838
Capacity	236	276	268	307	307	307	307	307	307	307
Enrollment	204	237	223	253	219	262	264	281	267	291
LS Rugg Elementary										
Square feet	71,753	71,753	71,753	71,753	71,753	65,033	59,411	65,033	65,033	65,033
Capacity	391	406	412	401	401	401	401	401	401	401
Enrollment	317	366	353	330	348	344	333	334	360	360
Lessie Moore										
Square feet	63,051	63,471	63,471	63,471	63,471	63,471	50,547	57,831	57,831	57,831
Capacity	451	489	508	440	440	440	440	440	440	440
Enrollment	414	424	456	431	421	441	479	465	431	388
Mabel Brasher Elementary										
Square feet	49,655	49,655	49,235	48,815	48,815	48,815	53,251	48,815	48,815	48,815
Capacity	487	483	444	554	554	554	554	554	554	554
Enrollment	428	426	393	324	333	339	354	351	376	464
Martin Park Elementary (Under Construction FY2013 Reference Lead Center for FY2013 Data)										
Square feet	53,414	53,414	53,414	53,414	53,414	52,994	46,830	52,994	52,994	52,994
Capacity	0	339	346	319	319	319	319	319	319	319
Enrollment	0	293	298	323	346	339	309	320	290	276
Mary Goff Elementary										
Square feet	57,936	57,936	57,936	58,356	58,356	58,356	45,256	58,356	58,356	58,356
Capacity	378	396	391	377	377	377	377	377	377	377
Enrollment	341	356	346	329	357	340	312	330	364	335
Nachman Elementary										
Square feet	68,782	68,782	68,782	68,782	68,782	68,782	55,673	74,239	74,239	74,239
Capacity	765	782	729	667	667	667	667	667	667	667
Enrollment	691	715	685	712	723	648	638	619	605	579
North Bayou Elementary										
Square feet	44,065	44,065	44,065	44,065	44,065	44,065	38,001	44,065	44,065	44,065
Capacity	336	384	414	419	419	419	419	419	419	419
Enrollment	298	354	380	333	314	330	270	321	317	309
Northwood High School										
Square feet	137,791	137,791	137,791	137,791	137,791	137,791	126,139	137,791	137,791	137,791
Capacity	830	891	878	899	899	899	899	899	899	899
Enrollment	721	805	803	788	746	665	688	742	708	752
Oak Hill Elem & High School										
Square feet	115,281	115,281	115,281	115,281	115,281	115,281	101,926	115,281	115,281	115,281
Capacity	957	938	957	878	878	878	878	878	878	878
Enrollment	859	845	845	864	877	812	829	845	830	819
Paradise Elementary										
Square feet	65,009	65,009	65,009	65,009	65,009	65,009	57,984	64,169	64,169	64,169
Capacity	582	587	555	357	357	357	357	357	357	357
Enrollment	525	529	514	481	469	460	475	435	432	392
Peabody Magnet High										
Square feet	251,039	251,039	251,039	251,039	251,039	251,039	240,000	244,688	244,688	175,577
Capacity	765	819	826	707	707	707	707	707	707	-
Enrollment	637	705	710	683	678	636	713	726	680	704
Peabody Montessori Elementary										
Square feet	50,623	50,623	50,623	50,623	50,623	50,623	40,639	50,623	50,623	50,623
Capacity	480	462	472	339	339	339	339	339	339	339
Enrollment	427	410	423	413	426	408	394	390	393	384
Phoenix Magnet Elementary										
Square feet	73,233	73,233	73,233	73,233	73,233	73,233	62,829	76,233	76,233	76,233
Capacity	683	713	699	606	606	606	606	606	606	606
Enrollment	614	651	646	657	644	631	586	632	516	559
Pineville Elementary										
Square feet	55,270	55,270	54,850	54,850	54,850	54,850	49,780	54,850	54,850	54,850
Capacity	373	337	371	346	346	346	346	346	346	346
Enrollment	319	291	324	330	325	349	395	393	369	308
Pineville High School										
Square feet	252,218	252,218	252,218	252,218	252,218	252,218	243,301	243,301	243,301	243,301
Capacity	1,455	1,361	1,311	1,130	1,130	1,130	1,130	1,130	1,130	1,130
Enrollment	1,262	1,205	1,156	1,145	1,073	1,042	1,102	1,104	999	1,050
Pineville Jr High										
Square feet	121,002	121,002	121,002	121,002	121,002	121,002	78,174	92,978	92,978	92,978
Capacity	759	694	668	631	631	631	631	631	631	631
Enrollment	684	618	610	629	647	581	617	667	581	565

**Rapides Parish School Board
School Building Information
Last Ten Fiscal Years**

School	2013**	2012**	2011**	2010**	2009**	2008**	2007*	2006**	2005**	2004**
Plainview High School										
Square feet	56,578	56,578	56,578	56,578	56,578	56,578	46,652	56,578	56,578	56,578
Capacity	330	328	302	313	313	313	313	313	313	313
Enrollment	291	276	259	285	284	283	276	267	271	264
Poland Jr. High										
Square feet	60,147	60,147	60,147	60,147	60,147	60,147	49,309	60,147	60,147	60,147
Capacity	432	418	420	356	356	356	356	356	356	356
Enrollment	385	367	351	356	333	329	348	314	283	295
Rapides High School										
Square feet	78,083	78,083	78,083	78,083	78,083	77,243	70,795	77,243	77,243	77,243
Capacity	414	421	390	308	308	308	308	308	308	308
Enrollment	368	370	335	328	302	167	189	225	255	260
Rapides Motivational/Aiken Optional										
Square feet	-	-	-	50,777	50,777	50,777	21,943	49,953	49,953	49,953
Capacity	-	-	-	232	232	232	232	232	232	232
Enrollment	-	-	-	-	-	208	292	325	269	87
Rosenthal Elementary										
Square feet	44,156	44,156	44,156	44,156	44,156	44,156	42,616	44,156	44,156	44,156
Capacity	390	414	380	377	377	377	377	377	377	377
Enrollment	326	353	317	327	325	341	314	322	316	332
Ruby Wise Elementary										
Square feet	53,722	53,722	53,722	53,722	53,722	53,722	54,549	61,975	61,975	61,975
Capacity	521	504	477	399	399	399	399	399	399	399
Enrollment	478	456	430	408	418	422	447	441	416	421
Tioga Elementary										
Square feet	57,946	57,946	57,946	57,946	57,946	57,946	52,707	56,266	56,266	56,266
Capacity	686	700	711	460	460	460	460	460	460	460
Enrollment	624	632	648	626	594	572	564	578	509	430
Tioga High School										
Square feet	176,271	176,271	174,461	173,981	173,981	173,981	177,946	173,981	173,981	173,981
Capacity	992	948	947	1,054	1,054	1,054	1,054	1,054	1,054	1,054
Enrollment	859	842	817	777	735	699	746	779	785	877
Tioga Jr High										
Square feet	109,639	109,639	109,639	109,639	109,639	109,639	105,414	109,639	109,639	109,639
Capacity	678	592	549	624	624	624	624	624	624	624
Enrollment	622	547	480	511	542	543	547	533	498	544
W O Hall										
Square feet	42,194	42,194	42,194	42,194	42,194	42,194	41,714	42,194	42,194	42,194
Capacity	259	324	333	263	263	263	263	263	263	263
Enrollment	218	274	286	306	275	291	283	290	298	206
Lead Center/Food Service (Walter Hadnot Elementary) (Martin Park Location FY2013)										
Square feet	43,184	43,184	43,184	43,184	43,184	43,184	42,144	43,184	43,184	43,184
Capacity	402	6	148	405	405	405	405	405	405	405
Enrollment	356	-	133	200	226	280	313	278	283	331

* Does not include covered walkways and portables

** Includes covered walkways and portables

Source: Rapides Parish Maintenance Department

Note: Occupancy/Capacity for FY2013 was updated based on information obtained from the Rapides Parish Maintenance Department.

Rapides Parish School Board

Alexandria, Louisiana

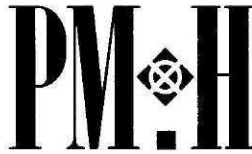
June 30, 2013

**Rapides Parish School Board
Alexandria, Louisiana
June 30, 2013**

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and OMB Circular A-133**

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

Rapides Parish School Board
Alexandria, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rapides Parish School Board, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Rapides Parish School Board's basic financial statements, and have issued our report thereon dated December 5, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Rapides Parish School Board's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Rapides Parish School Board's internal control. Accordingly, we do not express an opinion on the effectiveness of Rapides Parish School Board's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses: Finding 2013-01.

ROBERT W. DVORAK, C.P.A.
REBECCA B. MORRIS, C.P.A.
MICHAEL A. JUNEAN, C.P.A.
CINDY L. HUMPHRIES, C.P.A.
DEBORAH R. DUNN, C.P.A.
REBECCA G. NATION, C.P.A.
EVELYN RENFROW, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish School Board
Alexandria, Louisiana

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies: Finding 2013-02.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Rapides Parish School Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Rapides Parish School Board's Response to Findings

Rapides Parish School Board's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Rapides Parish School Board's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

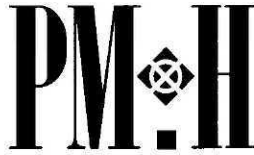
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

December 5, 2013



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

**Independent Auditor's Report on Compliance for Each Major Program and on Internal Control
Over Compliance Required by OMB Circular A-133**

Rapides Parish School Board
Alexandria, Louisiana

Report on Compliance for Each Major Federal Program

We have audited Rapides Parish School Board's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Rapides Parish School Board's major federal programs for the year ended June 30, 2013. Rapides Parish School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Rapides Parish School Board's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Rapides Parish School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Rapides Parish School Board's compliance.

ROBERT W. DVORAK, C.P.A.

CINDY L. HUMPHRIES, C.P.A.

REBECCA D. MORRIS, C.P.A.

DEBORAH R. DUNN, C.P.A.

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REBECCA G. NATION, C.P.A.

EVELYN RENFROW, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish School Board
Alexandria, Louisiana

Opinion on Each Major Federal Program

In our opinion, Rapides Parish School Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of Rapides Parish School Board is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Rapides Parish School Board's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Rapides Parish School Board's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish School Board
Alexandria, Louisiana

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rapides Parish School Board, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Rapides Parish School Board's basic financial statements. We issued our report thereon dated December 5, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

December 5, 2013

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013**

Federal Grantor/ Pass-Through Grantor/ Program Name	CFDA Number	Pass-through Grant Number	Expenditures
United States Department of Agriculture			
Passed through Louisiana Department of Education			
School Breakfast Program	10.553	N/A	\$ 2,332,994
National School Lunch Program	10.555	N/A	6,580,154
Summer Food Service Program for Children	10.559	N/A	181,484
Fresh Fruit and Vegetable Program	10.582	N/A	18,597
Passed through Louisiana Department of Agriculture and Forestry			
Food Distribution Cluster	10.565	N/A	728,929
Passed through Louisiana Department of Treasury			
Schools and Roads - Grants to States	10.665	N/A	\$ 20,578
		N/A	<u>217,446</u>
			<u>238,024</u>
Total United States Department of Agriculture			10,080,182
United States Department of Defense			
Direct Assistance			
Air Force Junior Officers Training Corps	12.000	N/A	58,925
Army Junior Officers Training Corps	12.000	N/A	257,860
Marines Junior Officers Training Corps	12.000	N/A	71,808
Total United States Department of Defense			<u>388,593</u>
United States Department of Housing and Urban Development			
Passed through Louisiana Department of Education			
Community Development Block Grants	14.228	28-13-38-40	<u>1,635,575</u>
Total United States Department of Housing and Urban Development			1,635,575
United States Department of Education			
Direct Assistance			
Indian Education - Grants to Local Educational Agencies	84.060	N/A	16,581
Passed through Louisiana Department of Education			
Title I Grants to Local Educational Agencies	84.010	28-12-T1-40	7,967,152
		28-12-TC-40	100,879
		28-11-TA-40	<u>14,931</u>
			8,082,962
Migrant Education - State Grant Program	84.011	28-11-M1-35	37,400
		28-12-M1-35	38,010
		28-13-M1-35	<u>77,904</u>
			153,314
Special Education			
Grants to States	84.027	28-13-IB-40	300,000
		28-13-B1-40	5,263,177
		28-13-PA-40	<u>66,241</u>
			5,629,418
Preschool Grants	84.173	28-13-P1-40	135,188
Career and Technical Education - Basic Grants to States	84.048	28-13-02-40	309,071
Education for Homeless Children and Youth	84.196	28-12-H1-40	10,052
		28-13-H1-40	<u>70,211</u>
			80,263
Advanced Placement Program	84.330	28-13-26-40	6,254
English Language Acquisition Grants	84.365	28-11-60-40	84,798
Improving Teacher Quality State Grants	84.367	28-12-50-40	<u>1,183,484</u>
Total United States Department of Education			15,681,333

(Continued)

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013**

Federal Grantor/ Pass-Through Grantor/ Program Name	CFDA Number	Pass-through Grant Number	Expenditures
United States Department of Health and Human Services			
Passed through Louisiana Department of Social Services and Louisiana State University			
Temporary Assistance for Needy Families	93.558	28-13-36-40	773,931
		28-13-JS-40	<u>50,714</u>
			<u>824,645</u>
Total United States Department of Health and Human Services			<u>824,645</u>
Total Expenditures of Federal Awards			<u>\$ 28,610,328</u>

Notes:

The schedule of expenditures of federal awards was prepared on the modified accrual basis of accounting.

Note 1 to the financial statements provides additional information relative to the Rapides Parish School Board's accounting policies.

No federal funds were awarded to subrecipients during the year ended June 30, 2013.

See Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013**

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Significant deficiencies identified not considered to be material weaknesses?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> None Reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<i>Management's Corrective Action Plan</i>	See Attached
<i>Management's Summary Schedule of Prior Audit Findings</i>	See Attached
<i>Memorandum of Recommendations and Other Comments</i>	None Issued

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Significant deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> None Reported
Type of auditor's report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013**

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I Cluster
84.027	Special Education Cluster
84.367	Improving Teacher Quality State Grants

Dollar threshold used to distinguish
between Type A and Type B programs: \$ 858,310

Auditee qualified as low-risk auditee? ☐ Yes ☒ No

Section II – Financial Statement Findings

Finding 2013-01: Misappropriation of School Funds

Criteria: The School Activity Funds Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

Condition and Context: During August 2013, school management discovered that the secretary at Bolton High School, located in Alexandria, Louisiana, who was responsible for making deposits, was misappropriating school funds when the board's internal school auditor was performing a specified procedure review of the school's financial standing subsequent to its closing. The results of the procedural review found that the secretary was stealing cash collections. Various Board policies and procedures relating to collections were not being followed, weakening the internal controls over cash. The incident at Bolton High School resulted in a loss of \$45,905.65, misappropriated within an eighteen month span.

This case has been turned over to the Rapides Parish District Attorney's office for the initiation of prosecution. Typically, a restitution order is part of any sentence in the event an individual pleads or is found guilty of a misappropriation of public funds. As of the date this report was issued, the secretary has restitution payments of \$41,379.65.

Recommendation: Schools need to be mandated and motivated to follow the policies and procedures outlined in the School Board's School Activity Funds manual. Disciplinary actions should be outlined for failure to uphold the outlined policies and procedures.

Annual refresher workshops should be provided for all principals and secretaries, with extended training programs for newly assigned school personnel. The Board might consider more hands-on training sessions for these personnel.

All principals should open, review, and sign the bank statements before releasing them to the secretary. The principals should review the bank statements for deposits, check signatures and payees, and ending cash balances. The principals should also review and initial the bank reconciliations – they should review for outstanding deposits, outstanding checks, and any other reconciling items.

The internal school auditor should perform her school audits on the most recent completed semester of a school so issues can be identified timely.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013**

Management's response: See Management's Corrective Action Plan.

Finding 2013-02: Inadequate Control of School Activity Funds

Criteria: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures. In addition, in accordance with Louisiana law, government entities are prohibited from paying sales tax on purchases made.

Condition and Context: Three schools were tested for their compliance with the School Activity Funds - Policies and Procedures Manual for the fiscal year ended June 30, 2013. All three schools were found to be noncompliant with a few of the School Board's policies and procedures. The following is a brief description of the findings noted while testing samples of transactions at the respective school locations:

1) Alma Redwine Elementary

- Two out of twenty-seven receipts had supporting documentation that did not match the deposit slip.
- Six out of the thirty-five Teacher Daily Deposit Slips did not have teacher signatures.
- Three of the forty disbursements tested did not have an invoice attached as supporting documentation, which prohibited us from determining whether or not the purchase order was approved prior to the purchase date or if sales tax was paid.
- Twenty-five of the forty purchase orders were dated after the date of purchase.
- Two purchases for the benefit of teachers were paid out of the General Fund. The giving of gifts is strictly prohibited out of the General Fund.
- Canteen Inventory Slips were not being maintained for the 2012-2013 school year. They were also not provided to the board's internal school auditor for the 2011-2012 school year.
- All tested Fundraising Reconciliation Reports were incorrectly completed and did not agree with the amount of money raised for the current year.

2) Alexandria Senior High School

- Six of the eight receipts tested were not deposited in a timely manner. The secretary was making deposits at least weekly.
- Four of the forty disbursements tested did not have an invoice attached as supporting documentation.
- Seven of the forty purchase orders were dated after the date of purchase.
- Numbered blank check stock was being stored on top of a filing cabinet in the secretary's office, which is a high traffic area.
- Monthly Canteen Inventory Sheets were not signed off as reviewed by the principal.
- Only one counter signature was on the Teacher Daily Deposit Slip turned in by the canteen each day.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013**

- Fundraising tests could not be performed due to the fundraising support being misplaced during an office move before the 2013-2014 school year began.
- There are two ongoing fraud investigations.
 - The school board is investigating the softball program for the 2012-2013 year. The softball coach was not following school procedure for collecting and turning in money.
 - ASH Trojan Club, a non-profit corporation, was hosting commercial Bingo games under the charitable Bingo Law. Approximately a year ago, allegations concerning misapplication and/or misappropriation of funds accumulated by the Club, but dedicated to the ASH athletic program, surfaced. A criminal investigation is ongoing by detectives of the Alexandria Police Department.

3) Bolton High School

- Almost 100% of the receipts tested were held longer than 3/4 days before depositing. Untimely deposits were a regular occurrence, most being held 8-9 months.
- Some Teacher Daily Deposit Slips were held by teachers and not turned in on a daily basis. The actual number cannot be determined due the secretary holding deposits.
- Three of the twelve fundraisers tested did not have the date that the principal signed the approval form.
- Three of the twelve fundraisers' final report did not foot or were improperly filled out.
- The principal was not opening and reviewing the bank statements.
- There was an incident of theft during the 2012-2013 school year involving a student. The student stole the money for game tickets that was not properly placed in the school safe after a game. The student was identified by the security cameras and the money was recovered.

4) All Schools

- The following items were found by the board's internal school auditor during the year.
 - The internal school auditor discovered that the principal at Julius Patrick Elementary was using a signature stamp to sign purchase orders.
 - The following findings are consistently noted at all schools and continue to be a problem:
 - Eighteen of the twenty-three schools visited were written up for improper fundraising documentation. Fundraisers continue to be a problem with all schools. It is recommended that the fundraising forms and policy be revamped and additional training in this area be performed.
 - Twelve of the twenty-three schools visited did not have the signature of the person receiving the item on the invoice or packing slip.
 - Five of the twenty-three schools visited had purchase orders that were not approved prior to purchasing the items.
 - Four of the twenty-three schools visited had purchases over \$3,000 that were not approved by the Deputy Assistant Superintendent of Curriculum per board policy.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013**

- Eight of the twenty-three schools visited had findings relating to concession inventory. The manual currently has no concession procedures. We recommend updating the school manual to include procedures for concession inventory.

The following two schools were tested for their compliance with the School Activity Funds Policies and Procedures Manual for the fiscal year ended June 30, 2012. These schools remain noncompliant with some of the School Board's policies and procedures for the fiscal year ended June 30, 2013. The following is a brief description of the findings noted by the board's internal school auditor while testing samples of transactions at the respective school locations.

5) Alexandria Middle Magnet

- Two fundraising final reports were not filled out correctly.

6) Tioga High School

- *Thirty-seven Teacher Daily Deposit Slips tested were not initialed by the student.*

Recommendation: We recommend that the Board consider revising the policy manual. We also recommend that all of the schools follow the Policies and Procedures Manual as it relates to the following:

- 1) Fundraising requirements should be reviewed by the finance department in order to clarify the fundraising procedures and reconciliation process. There should be a requirement for reconciliation, and the forms should be revamped to include a variety of fundraisers.
- 2) Fundraiser forms should be completed properly and approved by the principal prior to the fundraiser, and supporting documentation should be retained.
- 3) All teacher daily deposit slips should be initialed by the student when money is collected.
- 4) Teachers should turn in all funds collected daily, and those funds should be deposited in a timely manner.
- 5) Canteen inventory forms should be signed by the principal of the school according to School Board policy.
- 6) Proper supporting documentation should be maintained for all receipts and transactions.
- 7) All disbursements should have prior approval before making the purchase.
- 8) Blank check stock should be stored in the school safe or a locked cabinet.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013**

- 9) The principal or designated official should make every effort to make a night deposit at the bank after any game where game tickets are sold. If this cannot be done, then the money should be locked in the school's safe.
- 10) All purchases over \$3,000 should be approved by the Deputy Assistant Superintendent of Curriculum prior to purchasing.
- 11) When receiving an item, the person receiving the item should sign the invoice or packing slip.
- 12) Use of signature stamps should be strictly prohibited.
- 13) The recommendations made in Finding 2013-01 also apply to this finding.

Management's response: See Management's Corrective Action Plan.

**Rapides Parish School Board
Alexandria, Louisiana
Management's Corrective Action Plan
Year Ended June 30, 2013**

The Rapides Parish School Board respectfully submits the following corrective action plan for the year ended June 30, 2013.

Independent Public Accounting Firm:

Payne, Moore & Herrington, LLP
P.O. Box 13200
Alexandria, LA 71315-3200

Audit Period: July 01, 2012 - June 30, 2013

Finding 2013-01: Misappropriation of School Funds

Condition: Misappropriation of school funds was discovered by management as a result of theft of cash by the school secretary at Bolton High School.

Recommendation: Schools need to be mandated and motivated to follow the policies and procedures outlined in the School Board's Activity Funds manual. Disciplinary actions should be outlined for failure to uphold the outlined policies and procedures.

Corrective action planned: A mandatory workshop for principals and assistant principals was conducted to discuss the School Activity Funds – Policies and Procedures Manual and extensive time was devoted to the management of cash transactions at the school level. As part of the presentation, the accounting staff provided extensive detail of examples of how to assure that cash management at the school level is being properly handled. Specific examples of fraud with regards to monthly reports and bank statements were used in the presentation to show school administration what to look for and what reports should be expected at the end of each month. A handout was also presented to each principal and assistant principal addressing all aspects of the School Activity Fund – Policies and Procedures Manual and time was allowed at the end of the presentation for specific questions which arose as a result of the presentation. The presentation will be given to all new school administrators at the beginning of each year. Copies of all internal school audit reports are sent to the Superintendent, Executive Superintendent, and Deputy Assistant Superintendents for review and any possible disciplinary action.

Anticipated completion date: The staff conducted a mandatory meeting with all principals and assistant principals on November 4, 2013. Central Office administration plans to conduct a meeting annually for new school administrators to explain the District's policies and procedures for school accounting and cash management and conduct refresher meeting from time to time.

Finding 2013-02: Inadequate Control of School Activity Funds

Condition: Three schools were found to be noncompliant with a few of the School Board's policies and procedures as presented in our School Activity Funds – Policies and Procedures Manual for year ended June 30, 2013 and two schools from prior year remain noncompliant for year ended June 30, 2013.

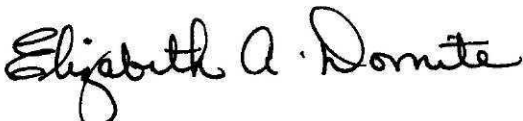
**Rapides Parish School Board
Alexandria, Louisiana
Management's Corrective Action Plan
Year Ended June 30, 2013**

Recommendation: The School Activity Funds – Policies and Procedures Manual should be revised to account for changes to accounting forms and required recordkeeping. All schools should be mandated to follow the policies and procedures as it relates to daily deposits, fundraisers, canteen inventories, purchase orders, and disbursements.

Corrective action planned: The accounting staff conducted a mandatory meeting for all principals and assistant principals to review the School Activity Funds – Policies and Procedures Manual and the management of cash at the school level and the Central Office staff will continue to conduct training meetings for all new principals and secretaries. Each principal and assistant principal was given a handout which contained detailed information from each section of the manual and gave specific examples of non compliance with policies and procedures. A copy of the audit findings will be given to each principal and assistant principal at the January 2014 meetings and a brief discussion with questions and answers will be held at the meetings. The Finance Department has obtained school activity manuals from other school districts and is currently in the planning stage to revise the current manual. Copies of all internal school audit reports are sent to the Superintendent, Executive Superintendent, and Deputy Assistant Superintendents for review and any possible disciplinary action.

Anticipated completion date: The staff conducted a mandatory meeting with all principals and assistant principals on November 4, 2013. Central Office administration plans to conduct a meeting annually for new school administrators to explain the District's policies and procedures for school accounting and cash management. Meetings to revise the policy manual on school activity accounts will begin after the January Principal's meeting and a revised policy manual should be presented to the Board for approval by May 2014 finance committee meeting for implementation July 1, 2014.

Respectfully submitted,

A handwritten signature in black ink that reads "Elizabeth A. Domite". The signature is written in a cursive style with a large, stylized 'E' and 'D'.

Elizabeth A. Domite, CPA, CLSBA
Finance Director
ED/idi

**Rapides Parish School Board
Alexandria, Louisiana
Management's Summary Schedule of Prior Audit Findings
Year Ended June 30, 2013**

Finding 2012-01: Inadequate Control of School Activity Funds

Summary: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

The following two schools tested for internal controls were found to be noncompliant of the School Board's policies and procedures: Alexandria Middle Magnet and Tioga High School.

Status: Partially resolved for these schools. See Finding 2013-02.

Finding 2012-02: Recording of Long-term Debt Payments

Summary: An objective of internal controls is to provide management with reasonable assurance that transactions are recorded properly. In order to properly record all transactions related to debt, complete bond covenant documents should be obtained.

Payments made on two Qualified School Construction Bonds were improperly recorded based on the information given.

Status: Resolved.

Rapides Parish School Board

Agreed-Upon Procedures Report on School Board Performance Measures

June 30, 2013

Rapides Parish School Board

June 30, 2013

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CERTIFIED PUBLIC ACCOUNTANTS

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**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

Rapides Parish School Board
Alexandria, Louisiana

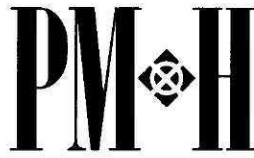
We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Rapides Parish School Board (RPSB) and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of Rapides Parish School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). Management of Rapides Parish School Board is responsible for its performance and statistical data. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

**General Fund Instructional and Support Expenditures and Certain Local Revenue Sources
(Schedule 1)**

1. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
 - Total General Fund Instructional Expenditures,
 - Total General Fund Equipment Expenditures,
 - Total Local Taxation Revenue,
 - Total Local Earnings on Investment in Real Property,
 - Total State Revenue in Lieu of Taxes,
 - Nonpublic Textbook Revenue, and
 - Nonpublic Transportation Revenue.





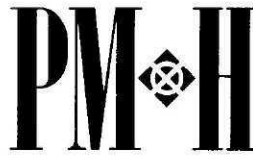
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Rapides Parish School Board
Alexandria, Louisiana

The following differences were noted:

Some amounts were classified in different expenditure or revenue accounts on the AFR when compared to the state definitions. The following expenditures and revenues were reported as detailed below:

Account:	<u>Amount</u>	<u>Account per RPSB Annual Financial Report</u>	<u>Proper Account per Definition</u>
Medicare Contributions (1)	\$ 120	Employee Benefits	Not Included in State Definitions
Louisiana Teachers' Retirement System Contributions (1)	2,939	Employee Benefits	Not Included in State Definitions
Louisiana School Employees' Retirement System Contributions (1)	847	Employee Benefits	Not Included in State Definitions
Other Instructional Program Textbooks (2)	2,079	Employee Benefits	Instructional Materials and Supplies
Revenue Sharing – Constitutional Tax (3)	43,854	Constitutional Ad Valorem Tax	Revenue Sharing Constitutional Tax
Revenue Sharing – Other Taxes (3)	258,404	Renewable Ad Valorem Tax	Revenue Sharing Other Taxes
Constitutional Ad Valorem Tax (4)	28	Renewable Ad Valorem Tax	Constitutional Ad Valorem Tax
Revenue Sharing – Constitutional Tax (5)	85,573	Revenue Sharing Constitutional Tax	Revenue Sharing Other Taxes
Renewable Ad Valorem Tax (6)	157	Debt Service Ad Valorem Tax	Renewable Ad Valorem Tax



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Rapides Parish School Board
Alexandria, Louisiana

Account:	<u>Amount</u>	<u>Account per RPSB Annual Financial Report</u>	<u>Proper Account per Definition</u>
Property Taxes Collected as a Result of a Court Ordered Settlement (7)	\$ 23,112	Debt Service Ad Valorem Tax	Ad Valorem Taxes Collected as a Result of a Court Ordered Settlement
Property Taxes Collected as a Result of a Court Ordered Settlement (7)	251,522	Penalties and Interest on Ad Valorem Taxes	Ad Valorem Taxes Collected as a Result of a Court Ordered Settlement

- (1) Per the state definitions, Instructional Staff Employee Benefits are defined as "total general fund employee benefits expenditures for those employees meeting the definitions contained in the *LAUGH* for the 200-Series Object Codes and the 1000-Series Function Codes (excluding Function Code 1600 – Adult Education)." The above amounts for Medicare Contributions, Louisiana Teachers' Retirement System Contributions, and Louisiana School Employees' Retirement System Contributions were classified as Instructional Staff Employee Benefits by RPSB on the Annual Financial Report. However, RPSB recorded these on their general ledger in accounts with a different function code than meets the definition provided by the state.
- (2) Per the RPSB Annual Financial Report, the account in the general fund with a function code of 1400 with object code 642 is reporting \$2,079 less than their general ledger states. This account structure is reported as Instructional Materials and Supplies by the state definitions. On the contrary, the account in the general fund with a function code of 1200 with object code 225 is reporting \$2,079 more than their general ledger states. This account structure is reported as Employee Benefits by the state definitions.
- (3) RPSB incorrectly reported \$43,854 and \$258,404 as Constitutional and Renewable Ad Valorem Tax, respectively. This was discovered when testing the 25 transactions noted above. Based on the state definitions, these amounts should be reported as Revenue Sharing Constitutional Tax and Revenue Sharing Other Taxes, respectively.
- (4) RPSB reports \$28 as Constitutional Ad Valorem Tax on the Annual Financial Report and Renewable Ad Valorem Tax on the general ledger.



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Rapides Parish School Board
Alexandria, Louisiana

- (5) Per the state definitions, Revenue Sharing – Constitutional Tax is “total revenue meeting the definition contained in the *LAUGH* for Revenue Code 3810. RPSB classified general fund revenue with code 3810 as Revenue Sharing – Constitutional Tax with the remaining funds having revenue with code 3810 as Revenue Sharing – Other Taxes, which by definition should only be Revenue Code 3815.
- (6) RPSB reports \$157 as Debt Service Ad Valorem Tax on the Annual Financial Report and Renewable Ad Valorem Tax on the general ledger.
- (7) RPSB reports \$23,112 as Debt Service Ad Valorem Tax and \$251,522 as Penalties and Interest on Ad Valorem Taxes on the Annual Financial Report and the sum as Ad Valorem Taxes Collected as a Result of a Court Ordered Settlement on the general ledger.

Education Levels of Public School Staff (Schedule 2)

- 2. We reconciled the total number of full-time classroom teachers per the schedule “Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers” (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to the School Board supporting payroll records as of October 1, 2012.

No differences were noted.

- 3. We reconciled the combined total of principals and assistant principals per the schedule “Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers” (Schedule 4) to the combined total of principals and assistant principals per this schedule.

No differences were noted.

- 4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2012, and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

No differences were noted.



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Rapides Parish School Board
Alexandria, Louisiana

Number and Type of Public Schools (Schedule 3)

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title I Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

No differences were noted.

Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers (Schedule 4)

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2012, and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

No differences were noted between Schedule 2 and Schedule 4. However, the number of principals and assistant principals reported on Schedule 4 and provided to the State of Louisiana is incorrect. The actual number of principals and assistant principals was forty-eight and sixty-two, respectively. In addition, four principals or assistant principals were on sabbatical leave.

Public School Staff Data: Average Salaries (Schedule 5)

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

No differences were noted.

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

No differences were noted.



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Rapides Parish School Board
Alexandria, Louisiana

Class Size Characteristics (Schedule 6)

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1, 2012, roll books for those classes and determined if the class was properly classified on the schedule.

All classes in the sample tested above were properly classified. However, according to Schedule 6, one high school class was over the maximum enrollment limit for grades 4-12 (33 students).

Louisiana Educational Assessment Program (LEAP) (Schedule 7)

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Rapides Parish School Board.

No differences were noted.

Graduation Exit Examination (GEE) (Schedule 8)

11. Information is not applicable for 2013, and is shown for historical purposes.

iLEAP Tests (Schedule 9)

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Rapides Parish School Board.

No differences were noted.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.



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Rapides Parish School Board
Alexandria, Louisiana

This report is intended solely for the information and use of management of Rapides Parish School Board, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

December 5, 2013

**Rapides Parish School Board
Alexandria, Louisiana
Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)
As of and for the Year Ended June 30, 2013**

Schedule 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

Schedule 2 - Education Levels of Public School Staff

This schedule includes the certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principals with less than a Bachelor's; Bachelor's; Master's; Master's + 30; Specialist in Education; and Ph. D or Ed. D degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 3 - Number and Type of Public Schools

This schedule includes the number of elementary, middle/junior high, secondary, and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 4 - Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 5 - Public School Staff Data: Average Salaries

This schedule includes average classroom teachers salary using full-time equivalents, including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 6 - Class Size Characteristics

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the Legislature in the Annual School Report (ASR).

Schedule 7 - Louisiana Educational Assessment Program (LEAP)

This schedule represents student performance testing data and includes summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Mastery, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

**Rapides Parish School Board
Alexandria, Louisiana
Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)
As of and for the Year Ended June 30, 2013**

Schedule 8 - Graduation Exit Examination (GEE)

GEE has been discontinued, and therefore, no new additional scores will be available.

Schedule 9 - iLEAP Tests

This schedule represents student performance testing data and includes a summary score for grades 3, 5, 6, 7, and 9 for each district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large representative sample of students in the same grade from the entire nation. This schedule includes three years of data.

**Rapides Parish School Board
Alexandria, Louisiana
General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2013**

		Schedule 1
	Column A	Column B
<u>General Fund Instructional and Equipment Expenditures</u>		
General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	\$ 72,751,275	
Other Instructional Staff Activities	7,289,648	
Instructional Staff Employee Benefits	38,569,323	
Purchased Professional and Technical Services	94,247	
Instructional Materials and Supplies	1,441,645	
Instructional Equipment	-	
Total Teacher and Student Interaction Activities		\$ 120,146,138
Other Instructional Activities		216,376
Pupil Support Services	9,924,486	
Less: Equipment for Pupil Support Services	-	
Net Pupil Support Services		9,924,486
Instructional Staff Services	4,939,732	
Less: Equipment for Instructional Staff Services	-	
Net Instructional Staff Services		4,939,732
School Administration	12,440,297	
Less: Equipment for School Administration	-	
Net School Administration		12,440,297
Total General Fund Instructional Expenditures (Total of Column B)		<u>\$ 147,667,029</u>
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)		<u>\$ 48,594</u>
<u>Certain Local Revenue Sources</u>		
Local Taxation Revenue:		
Ad Valorem Taxes		
Constitutional Ad Valorem Taxes		\$ 3,422,743
Renewable Ad Valorem Tax		22,160,074
Debt Service Ad Valorem Tax		8,498,798
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		804,058
Result of Court Ordered Settlement (Ad Valorem)		303,409
Penalties/Interest on Ad Valorem Taxes		381,270
Taxes Collected Due to Tax Incremental Financing (TIF) (Ad Valorem)		-
Sales Taxes		
Sales and Use Taxes - Gross		35,665,542
Sales/Use Taxes - Court Settlement		-
Penalties/Interest on Sales/Use Taxes		-
Sales/Use Taxes Collected Due to TIF		-
Total Local Taxation Revenue		<u>\$ 71,235,894</u>
Local Earnings on Investment in Real Property:		
Earnings from 16th Section Property		\$ -
Earnings from Other Real Property		19,744
Total Local Earnings on Investment in Real Property		<u>\$ 19,744</u>
State Revenue in Lieu of Taxes:		
Revenue Sharing - Constitutional Tax		\$ 87,754
Revenue Sharing - Other Taxes		518,308
Revenue Sharing - Excess Portion		-
Other Revenue in Lieu of Taxes		-
Total State Revenue in Lieu of Taxes		<u>\$ 606,062</u>
Nonpublic Textbook Revenue		<u>\$ 53,670</u>
Nonpublic Transportation Revenue		<u>\$ -</u>

**Rapides Parish School Board
Alexandria, Louisiana
Education Levels of Public School Staff
As of October 1, 2012**

Schedule 2

Category	Full-Time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	-	- %	-	- %	-	- %	-	- %
Bachelor's Degree	1,220	74.88	66	94.29	-	-	-	-
Master's Degree	315	19.34	4	5.71	70	61.40	-	-
Master's Degree + 30	83	5.10	-	-	37	32.46	-	-
Specialist in Education	7	0.43	-	-	4	3.51	-	-
Ph. D or Ed. D	4	0.25	-	-	3	2.63	-	-
Total	1,629	100.00 %	70	100.00 %	114	100.00 %	-	- %

**Rapides Parish School Board
Alexandria, Louisiana
Number and Type of Public Schools
For the Year Ended June 30, 2013**

Schedule 3

<u>Type</u>	<u>Number</u>
Elementary	32
Middle/Jr. High	5
Secondary	9
Combination	3
Total	<u><u>49</u></u>

Note: Schools opened or closed during the fiscal year are included in this schedule.

**Rapides Parish School Board
Alexandria, Louisiana
Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers
As of October 1, 2012**

Schedule 4

	<u>0-1 Yr.</u>	<u>2-3 Yrs.</u>	<u>4-10 Yrs.</u>	<u>11-14 Yrs.</u>	<u>15-19 Yrs.</u>	<u>20-24 Yrs.</u>	<u>25+ Yrs.</u>	<u>Total</u>
Assistant Principals	-	-	4	7	7	9	13	40
Principals	-	-	6	8	12	15	33	74
Classroom Teachers	188	138	464	212	235	170	292	1,699
Total	<u>188</u>	<u>138</u>	<u>474</u>	<u>227</u>	<u>254</u>	<u>194</u>	<u>338</u>	<u>1,813</u>

**Rapides Parish School Board
Alexandria, Louisiana
Public School Staff Data: Average Salaries
For the Year Ended June 30, 2013**

Schedule 5

	<u>All Classroom Teachers</u>	<u>Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions</u>
Average Classroom Teachers Salary Including Extra Compensation	\$ 43,799	\$ 41,488
Average Classroom Teachers Salary Excluding Extra Compensation	\$ 39,913	\$ 37,602
Number of Teacher Full-Time Equivalents (FTE's) used in Computation of Average Salaries	1,503	1,440

Note: Figures reported include all sources of funding (i. e., federal, state, and local) but exclude stipends and employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers; some teachers may have been flagged as receiving reduced salaries (e.g., extended medical leave); and ROTC teachers usually receive more compensation because of a federal supplement. For these reasons, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes, temporary employees, and any teachers on sabbatical leave during any part of the school year.

**Rapides Parish School Board
Alexandria, Louisiana
Class Size Characteristics
As of October 1, 2012**

Schedule 6

School Type	Class Size Range							
	1-20		21-26		27-33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	65.58 %	2,864	31.35 %	1,369	3.07 %	134	- %	-
Elementary Activity Classes	61.66	1,346	34.72	758	3.39	74	0.23	5
Middle/Jr. High	46.25	487	24.12	254	29.63	312	-	-
Middle/Jr. High Activity Classes	39.88	69	14.45	25	26.01	45	19.66	34
High	58.10	2,576	22.44	995	19.44	862	0.02	1
High Activity Classes	76.84	816	13.65	145	6.97	74	2.54	27
Combination	79.23	450	18.13	103	2.64	15	-	-
Combination Activity Classes	72.30	107	20.27	30	6.08	9	1.35	2

15

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

Rapides Parish School Board
Alexandria, Louisiana
Louisiana Educational Assessment Program (LEAP)
For the Year Ended June 30, 2013

Schedule 7

District Achievement Level		English Language Arts						Mathematics					
Results		2013		2012		2011		2013		2012		2011	
Students		Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4													
Advanced		142	7.27 %	112	5.77 %	126	6.02 %	203	10.39 %	167	8.58 %	184	8.80 %
Mastery		433	22.18	423	21.78	466	22.28	401	20.53	387	19.89	418	19.99
Basic		865	44.31	865	44.54	945	45.17	723	37.02	828	42.55	948	45.34
Approaching Basic		363	18.60	340	17.51	381	18.21	300	15.36	347	17.83	316	15.11
Unsatisfactory		149	7.64	202	10.40	174	8.32	326	16.70	217	11.15	225	10.76
Total		1,952	100.00 %	1,942	100.00 %	2,092	100.00 %	1,953	100.00 %	1,946	100.00 %	2,091	100.00 %

District Achievement Level		Science						Social Studies					
Results		2013		2012		2011		2013		2012		2011	
Students		Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4													
Advanced		90	4.61 %	135	6.94 %	80	3.83 %	49	2.51 %	55	2.82 %	108	5.17 %
Mastery		329	16.85	320	16.46	329	15.74	314	16.09	324	16.68	368	17.62
Basic		882	45.16	809	41.62	993	47.51	997	51.08	934	48.07	1,081	51.75
Approaching Basic		458	23.45	504	25.93	514	24.59	353	18.07	358	18.43	339	16.23
Unsatisfactory		194	9.93	176	9.05	174	8.33	239	12.25	272	14.00	193	9.23
Total		1,953	100.00 %	1,944	100.00 %	2,090	100.00 %	1,952	100.00 %	1,943	100.00 %	2,089	100.00 %

District Achievement Level		English Language Arts						Mathematics					
Results		2013		2012		2011		2013		2012		2011	
Students		Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8													
Advanced		61	3.64 %	63	3.88 %	84	5.30 %	45	2.68 %	61	3.77 %	47	2.97 %
Mastery		335	19.98	323	19.90	290	18.31	88	5.25	69	4.26	63	3.98
Basic		776	46.27	712	43.87	645	40.72	837	49.94	858	53.00	807	50.95
Approaching Basic		404	24.09	442	27.23	449	28.35	437	26.07	401	24.77	379	23.93
Unsatisfactory		101	6.02	83	5.12	116	7.32	269	16.06	230	14.20	288	18.17
Total		1,677	100.00 %	1,623	100.00 %	1,584	100.00 %	1,676	100.00 %	1,619	100.00 %	1,584	100.00 %

District Achievement Level		Science						Social Studies					
Results		2013		2012		2011		2013		2012		2011	
Students		Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8													
Advanced		41	2.44 %	42	2.60 %	19	1.20 %	30	1.79 %	24	1.49 %	26	1.64 %
Mastery		304	18.12	316	19.58	253	15.98	229	13.69	259	16.06	158	9.99
Basic		693	41.30	591	36.62	590	37.27	820	49.01	770	47.74	727	45.95
Approaching Basic		493	29.38	468	29.00	428	27.04	371	22.18	356	22.07	418	26.42
Unsatisfactory		147	8.76	197	12.20	293	18.51	223	13.33	204	12.64	253	16.00
Total		1,678	100.00 %	1,614	100.00 %	1,583	100.00 %	1,673	100.00 %	1,613	100.00 %	1,582	100.00 %

Rapides Parish School Board
Alexandria, Louisiana
Graduation Exit Examination (GEE)
For the Year Ended June 30, 2013

Schedule 8

District Achievement Level Results	English Language Arts						Mathematics					
	2013		2012		2011		2013		2012		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
Grade 10												
Advanced		%		%	16	1.08 %		%		%	126	8.54 %
Mastery					156	10.56					205	13.89
Basic					691	46.78					578	39.16
Approaching Basic					361	24.44					265	17.95
Unsatisfactory					253	17.14					302	20.46
Total	-	- %	-	- %	1,477	100.00 %	-	- %	-	- %	1,476	100.00 %

District Achievement Level Results	Science						Social Studies					
	2013		2012		2011		2013		2012		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
Grade 11												
Advanced		%	82	6.19 %	56	4.41 %		%	22	1.66 %	15	1.18 %
Mastery			255	19.26	240	18.91			119	8.98	129	10.16
Basic			500	37.76	515	40.58			675	50.94	637	50.16
Approaching Basic			295	22.29	264	20.80			295	22.26	276	21.73
Unsatisfactory			192	14.50	194	15.30			214	16.16	213	16.77
Total		%	1,324	100.00 %	1,269	100.00 %		%	1,325	100.00 %	1,270	100.00 %

GEE has been discontinued for the June 30, 2013 fiscal year, and therefore, no new additional scores will be available.

Rapides Parish School Board
Alexandria, Louisiana
/LEAP Tests
For the Year Ended June 30, 2013

Schedule 9
(Continued)

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 3								
Advanced	91	4.90 %	127	6.85 %	81	4.37 %	72	3.89 %
Mastery	387	20.85	315	16.99	280	15.12	293	15.82
Basic	779	41.97	787	42.45	745	40.23	778	42.01
Approaching Basic	355	19.13	313	16.88	518	27.97	381	20.57
Unsatisfactory	244	13.15	312	16.83	228	12.31	328	17.71
Total	1,856	100.00 %	1,854	100.00 %	1,852	100.00 %	1,852	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 5								
Advanced	80	4.51 %	148	8.33 %	114	6.42 %	106	5.97 %
Mastery	388	21.87	246	13.86	356	20.03	327	18.40
Basic	783	44.14	841	47.38	718	40.41	795	44.74
Approaching Basic	358	20.18	277	15.61	418	23.52	323	18.18
Unsatisfactory	165	9.30	263	14.82	171	9.62	226	12.71
Total	1,774	100.00 %	1,775	100.00 %	1,777	100.00 %	1,777	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 6								
Advanced	65	3.79 %	150	8.77 %	73	4.26 %	186	10.85 %
Mastery	344	20.08	184	10.74	271	15.81	281	16.39
Basic	898	52.42	872	50.90	845	49.30	755	44.05
Approaching Basic	288	16.81	275	16.05	407	23.75	306	17.85
Unsatisfactory	118	6.90	232	13.54	118	6.88	186	10.86
Total	1,713	100.00 %	1,713	100.00 %	1,714	100.00 %	1,714	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 7								
Advanced	88	5.39 %	60	3.68 %	26	1.59 %	32	1.96 %
Mastery	285	17.46	154	9.45	235	14.40	196	12.01
Basic	806	49.39	822	50.43	755	46.26	850	52.08
Approaching Basic	343	21.02	373	22.88	431	26.41	333	20.40
Unsatisfactory	110	6.74	221	13.56	185	11.34	221	13.55
Total	1,632	100.00 %	1,630	100.00 %	1,632	100.00 %	1,632	100.00 %

**Rapides Parish School Board
Alexandria, Louisiana
/LEAP Tests
For the Year Ended June 30, 2013**

**Schedule 9
(Continued)**

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 3								
Advanced	98	5.33 %	164	8.91 %	76	4.13 %	24	1.31 %
Mastery	443	24.09	373	20.26	363	19.76	401	21.84
Basic	695	37.79	713	38.73	734	39.96	703	38.29
Approaching Basic	344	18.71	320	17.38	452	24.61	386	21.02
Unsatisfactory	259	14.08	271	14.72	212	11.54	322	17.54
Total	1,839	100.00 %	1,841	100.00 %	1,837	100.00 %	1,836	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 5								
Advanced	94	5.23 %	148	8.22 %	111	6.17 %	163	9.07 %
Mastery	390	21.69	248	13.79	373	20.73	318	17.68
Basic	822	45.72	868	48.25	697	38.74	792	44.02
Approaching Basic	326	18.13	276	15.34	472	26.24	324	18.01
Unsatisfactory	166	9.23	259	14.40	146	8.12	202	11.22
Total	1,798	100.00 %	1,799	100.00 %	1,799	100.00 %	1,799	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 6								
Advanced	94	5.15 %	112	6.13 %	68	3.72 %	183	10.01 %
Mastery	339	18.57	259	14.18	326	17.82	244	13.35
Basic	898	49.18	912	49.95	823	45.00	763	41.74
Approaching Basic	361	19.77	258	14.13	408	22.31	394	21.55
Unsatisfactory	134	7.33	285	15.61	204	11.15	244	13.35
Total	1,826	100.00 %	1,826	100.00 %	1,829	100.00 %	1,828	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 7								
Advanced	89	5.25 %	97	5.72 %	39	2.30 %	66	3.91 %
Mastery	290	17.11	192	11.31	328	19.40	258	15.28
Basic	837	49.38	825	48.62	690	40.80	813	48.16
Approaching Basic	369	21.77	368	21.69	467	27.62	345	20.44
Unsatisfactory	110	6.49	215	12.66	167	9.88	206	12.21
Total	1,695	100.00 %	1,697	100.00 %	1,691	100.00 %	1,688	100.00 %

**Rapides Parish School Board
Alexandria, Louisiana
/LEAP Tests
For the Year Ended June 30, 2013**

**Schedule 9
(Concluded)**

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 3								
Advanced	122	6.93 %	135	7.67 %	79	4.50 %	66	3.75 %
Mastery	390	22.16	374	21.24	310	17.61	297	16.88
Basic	756	42.95	717	40.72	722	41.02	736	41.84
Approaching Basic	261	14.83	275	15.62	433	24.60	341	19.39
Unsatisfactory	231	13.13	260	14.75	216	12.27	319	18.14
Total	1,760	100.00 %	1,761	100.00 %	1,760	100.00 %	1,759	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 5								
Advanced	95	5.76 %	93	5.56 %	64	3.87 %	169	10.24 %
Mastery	380	23.03	261	15.60	338	20.46	268	16.22
Basic	771	46.73	782	46.74	700	42.37	702	42.49
Approaching Basic	252	15.27	291	17.39	427	25.85	298	18.04
Unsatisfactory	152	9.21	246	14.71	123	7.45	215	13.01
Total	1,650	100.00 %	1,673	100.00 %	1,652	100.00 %	1,652	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 6								
Advanced	83	4.57 %	155	8.54 %	75	4.13 %	255	14.05 %
Mastery	361	19.87	245	13.49	411	22.63	251	13.83
Basic	878	48.32	787	43.34	680	37.44	709	39.06
Approaching Basic	348	19.15	317	17.46	470	25.88	368	20.28
Unsatisfactory	147	8.09	312	17.17	180	9.92	232	12.78
Total	1,817	100.00 %	1,816	100.00 %	1,816	100.00 %	1,815	100.00 %

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students								
Grade 7								
Advanced	113	6.30 %	28	1.56 %	39	2.17 %	23	1.28 %
Mastery	318	17.74	148	8.26	282	15.66	249	13.83
Basic	807	45.01	889	49.64	733	40.70	819	45.47
Approaching Basic	445	24.82	406	22.67	524	29.09	385	21.38
Unsatisfactory	110	6.13	320	17.87	223	12.38	325	18.04
Total	1,793	100.00 %	1,791	100.00 %	1,801	100.00 %	1,801	100.00 %

**Rapides Parish School Board
Alexandria, Louisiana
Management's Corrective Action Plan
Year Ended June 30, 2013**

The Rapides Parish School Board respectfully submits the following corrective action plan for the year ended June 30, 2013.

Independent Public Accounting Firm:

Payne, Moore & Herrington, LLP
P.O. Box 13200
Alexandria, LA 71315-3200

Audit Period: July 1, 2012 – June 30, 2013

Agreed – Upon Procedures Report – Schedule 1

The accounting staff has been informed of the improper classification of the expenditures and revenues listed in Schedule 1 and has been instructed to refer to the new LAUGH handbook to assure that expenditures are properly classified and charged to the proper accounting code. Staff is constantly reviewing revenues and expenditures for proper coding in an effort to eliminate the subjective decisions in recording transactions. Also, these transactions are charged correctly in the general ledger per function/object, however these codes are blocked or rolled up in the Annual Financial Report. Staff has spoken with the Louisiana Department of Education staff to receive guidance in the coding of these specific transactions with regards to the roll up of accounts and was informed that not every account combination in the general ledger is included in AFR. Therefore, differences between general ledger and AFR will occur as a result of roll up and blocking.

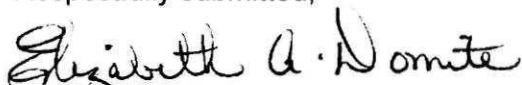
Agreed – Upon Procedures Report – Schedule 4

The total number of principals and assistant principals under school administration was reported correctly, however the individual numbers are job assignments were incorrect due to incorrect function codes as a result of the new software conversion. The function coding was corrected prior to the submission of the October PEP report.

Agreed – Upon Procedures Report – Schedule 6

The Central Office will continue to monitor the size of classes at all schools in order to prevent classes from exceeding the maximum number of students. At the time that the Central Office becomes aware that a class exceeds the limit, the District will add an additional class to reduce the number of students or ask the Department of Education for a waiver of the class size maximum. However, the addition of a new class will be based on availability of funds. Over the past several years, the District has improved on identifying classes over the size limit and will continue to monitor classroom size in an effort to eliminate this issue.

Respectfully submitted,



Elizabeth A. Domite, CPA, CGMA, CLSBA
Finance Director
ED/idi